

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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|  |   |                         |
|--|---|-------------------------|
| In re:                                       | ) | Chapter 11              |
|  | ) |                         |
| Blockbuster Inc., <u>et al.</u> <sup>1</sup> | ) | Case No. 10-14997 (BRL) |
|  | ) |                         |
| Debtors.                                     | ) | Jointly Administered    |
|  | ) |                         |

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**SUMMARY OF FIRST APPLICATION OF ERNST & YOUNG LLP,  
INTERNAL AUDITORS FOR THE DEBTORS, FOR INTERIM ALLOWANCE  
OF COMPENSATION FOR PROFESSIONAL SERVICES RENDERED AND  
REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES INCURRED  
FROM DECEMBER 9, 2010 THROUGH JANUARY 31, 2011**

**FIRST INTERIM APPLICATION**

NAME OF APPLICANT: Ernst & Young LLP

TIME PERIOD: December 9, 2010 through and including January 31, 2011

ROLE IN THE CASE: Internal Auditors for the Debtors

CURRENT APPLICATION: Total Fees Requested: \$216,150.85  
Total Expenses Requested: \$55.00

PRIOR APPLICATIONS: N/A

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<sup>1</sup> The Debtors, together with the last four digits of each Debtor's federal tax identification number, are: Blockbuster Inc. (5102); Blockbuster Canada Inc. (1269); Blockbuster Digital Technologies Inc. (9222); Blockbuster Distribution, Inc. (0610); Blockbuster Gift Card, Inc. (1855); Blockbuster Global Services Inc. (3019); Blockbuster International Spain Inc. (7615); Blockbuster Investments LLC (6313); Blockbuster Procurement LP (2546); Blockbuster Video Italy, Inc (5068); Movielink, LLC (5575); Trading Zone Inc. (8588); and B 2 LLC (5219).

**COMPENSATION BY PROFESSIONAL**  
**DECEMBER 9, 2010 THROUGH JANUARY 31, 2011**

| <b>NAME OF PROFESSIONAL</b> | <b>RANK/TITLE</b>       | <b>HOURLY RATE</b> | <b>TOTAL HOURS BILLED</b> | <b>TOTAL COMPENSATION</b> |
|-----------------------------|-------------------------|--------------------|---------------------------|---------------------------|
| Lee Prillaman               | Partner/Principal       | \$87.72            | 28.9                      | \$2,535.11                |
| Mark Envani                 | Partner/Principal       | \$87.72            | 20.2                      | \$1,771.94                |
| James Walton                | Senior Manager          | \$87.72            | 32.9                      | \$2,885.99                |
| Johnny Sandhu               | Senior Manager          | \$87.72            | 119.0                     | \$10,438.68               |
| Andrea Moses                | Manager                 | \$87.72            | 54.4                      | \$4,771.97                |
| Anelia Mirochnikova         | Manager                 | \$87.72            | 181.9                     | \$15,956.27               |
| Francette Bueno             | Manager                 | \$87.72            | 129.4                     | \$11,350.97               |
| Shakeya McDow               | Manager                 | \$87.72            | 160.9                     | \$14,114.15               |
| Yuktash Karbhari            | Senior 3/TC Specialist  | \$87.72            | 132.3                     | \$11,605.36               |
| Jonathan Smith              | Senior 1                | \$87.72            | 5.0                       | \$438.60                  |
| Minhaz Lakhani              | Senior 1                | \$87.72            | 234.1                     | \$20,535.25               |
| Pamela Mazzoni              | Senior-Grade 1          | \$87.72            | 81.3                      | \$7,131.64                |
| Chase Duncan                | Staff 2                 | \$87.72            | 287.8                     | \$25,245.82               |
| Jamil Wazed                 | Staff 2                 | \$87.72            | 88.1                      | \$7,728.13                |
| Allie Simpson               | Staff 1                 | \$87.72            | 147.9                     | \$12,973.79               |
| Bianca Edirimanasinghe      | Staff 1                 | \$87.72            | 201.5                     | \$17,675.58               |
| Chris Streiferd             | Staff 1                 | \$87.72            | 64.6                      | \$5,666.71                |
| Lloyd Saldanha              | Staff 1                 | \$87.72            | 41.9                      | \$3,675.47                |
| Sushil Karki                | Staff 1                 | \$87.72            | 65.0                      | \$5,701.80                |
| Jason Laning                | Staff/Assistant-Grade 3 | \$87.72            | 95.1                      | \$8,342.17                |
| David Blotevogel            | Staff/Assistant-Grade 4 | \$87.72            | 1.0                       | \$87.72                   |
| Jonathan Young              | Senior 2                | \$87.72            | 153.8                     | \$13,491.34               |
| Poonam Shah                 | Senior 2                | \$87.72            | 135.5                     | \$11,886.06               |
| Beatrice Ingles             | Senior Associate        | \$87.72            | 1.6                       | \$140.35                  |
| <b>TOTAL</b>                |                         |                    | <b>2,464.1</b>            | <b>\$216,150.85</b>       |
| <b>BLENDED RATE</b>         |                         | <b>\$87.72</b>     |                           |                           |

**COMPENSATION BY PROJECT CATEGORY**  
**DECEMBER 9, 2010 THROUGH JANUARY 31, 2011**

| <b>PROJECT CATEGORY</b>                    | <b>HOURS</b>   | <b>AMOUNT</b>       |
|--|----------------|---------------------|
| Audit Services – Internal Audit Services   | 380.5          | \$33,377.46         |
| Audit Services – Internal Control Services | 1,466.9        | \$128,676.47        |
| Information Technology                     | 616.7          | \$54,096.92         |
| <b>TOTAL</b>                               | <b>2,464.1</b> | <b>\$216,150.85</b> |

**EXPENSE SUMMARY**  
**DECEMBER 9, 2010 THROUGH JANUARY 31, 2011**

| <b>EXPENSES</b>       | <b>AMOUNTS</b> |
|-----------------------|----------------|
| Ground Transportation | \$55.00        |
| <b>TOTAL</b>          | <b>\$55.00</b> |

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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| In re:                                       | ) | Chapter 11              |
|  | ) |                         |
| Blockbuster Inc., <u>et al.</u> <sup>1</sup> | ) | Case No. 10-14997 (BRL) |
|  | ) |                         |
| Debtors.                                     | ) | Jointly Administered    |
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**FIRST APPLICATION OF ERNST & YOUNG LLP,  
INTERNAL AUDITORS FOR THE DEBTORS, FOR INTERIM ALLOWANCE  
OF COMPENSATION FOR PROFESSIONAL SERVICES RENDERED AND  
REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES INCURRED  
FROM DECEMBER 9, 2010 THROUGH JANUARY 31, 2011**

TO THE HONORABLE BURTON R. LIFLAND,  
UNITED STATES BANKRUPTCY JUDGE:

Ernst & Young LLP (“EY LLP” or the “Applicant”), internal auditors for Blockbuster Inc. and its debtor affiliates, as debtors and debtors in possession (collectively, “Blockbuster” or the “Debtors”), respectfully represents as follows:

**INTRODUCTION**

1. This is the EY LLP’s first interim application (the “Application”) for allowance and payment of compensation for professional services and reimbursement of expenses pursuant to sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Local Rule 2016-1 of the Local Rules of the United States Bankruptcy Court for the Southern District of New York (the “Local Rules”), the Court’s Administrative Order M-389, the United States Trustees

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<sup>1</sup> The Debtors, together with the last four digits of each Debtor's federal tax identification number, are: Blockbuster Inc. (5102); Blockbuster Canada Inc. (1269); Blockbuster Digital Technologies Inc. (9222); Blockbuster Distribution, Inc. (0610); Blockbuster Gift Card, Inc. (1855); Blockbuster Global Services Inc. (3019); Blockbuster International Spain Inc. (7615); Blockbuster Investments LLC (6313); Blockbuster Procurement LP (2546); Blockbuster Video Italy, Inc (5068); Movielink, LLC (5575); Trading Zone Inc. (8588); and B 2 LLC (5219).

Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. § 330 adopted on January 30, 1996 (the “UST Guidelines”) and the Order Pursuant to 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals, entered October 20, 2010 [Docket No. 364] (the “Administrative Order,” and together with the UST Guidelines, Administrative Order M-389, the Local Rules, the Bankruptcy Rules, and the Bankruptcy Code, the “Applicable Guidelines and Orders”).

2. This Application requests compensation for services (the “Services”) rendered by EY LLP on behalf of the Debtors during the period of December 9, 2010 through January 31, 2011 (the “Compensation Period”) and reimbursement of actual and necessary expenses incurred by EY LLP during the Compensation Period in connection with the rendering of such Services. This Application complies with Applicable Guidelines and Orders as stated in the certification attached hereto as Exhibit A, made on behalf of the Applicant by Leeland Prillaman (the “Certification”).

3. This Application seeks the interim approval and allowance of compensation in the amount of \$216,150.85, representing the fees for the Applicant’s actual time charges for 2,464.1 hours of professional services rendered or first billed during the Compensation Period, plus reimbursement of actual and necessary expenses incurred in the amount of \$55.00, for a total of \$216,205.85, all as more fully set forth below. The Applicant submits that approval and allowance of this amount is fully warranted given the actual and necessary services rendered to the Debtors by the Applicant as described in this Application.

4. This Application also seeks an order authorizing and directing the Debtors to pay the Applicant the total unpaid fees for the Compensation Period, including the 20% portion of fees held back from the Debtors' monthly payments to the Applicant, pursuant to the Administrative Order, in the amount of \$43,230.17.

### **JURISDICTION**

5. This Court has subject matter jurisdiction to consider this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

### **BACKGROUND**

6. On September 23, 2010 (the "Petition Date"), the Debtors filed their voluntary chapter 11 petitions for relief (the "Chapter 11 Cases") under title 11 of the Bankruptcy Code.

7. On October 20, 2010, this Court entered the Administrative Order, which authorizes the monthly payment of eighty percent (80%) of fees and one hundred percent (100%) of expenses to retained professionals upon submission of timely monthly statements to, and provided that no formal objections have been served by, the Notice Parties, as that term is defined in paragraph 2(a) of the Administrative Order. The Administrative Order also requires the submission of periodic interim fee applications and a final fee application for approval and allowance of compensation and reimbursement of expenses, upon which any formal objections not resolved consensually will be presented to the Court.

**RETENTION OF ERNST & YOUNG LLP AND MONTHLY FEE STATEMENTS**

8. On December 3, 2010, the Debtors filed the Debtors' Application Pursuant to 11 U.S.C. §§ 327(a), 328(a) and 330 of the Bankruptcy Code and Fed. R. Bankr. P. 2014(a) and 2016 to Employ and Retain Ernst & Young LLP as Internal Auditors to the Debtors Nunc Pro Tunc to the Commencement Date [Docket No. 620] (the "Retention Application"). The Retention Application sought the Court's authorization to employ and retain EY LLP as internal auditors to the Debtors under the terms and conditions set forth in that certain master engagement letter, dated as of May 12, 2010, between Blockbuster Inc. and EY LLP (the "Master Engagement Letter") and that certain associated statement of work (the "Statement of Work") and together with the Master Engagement Letter, the "Engagement Letter"), copies of which were attached as Exhibit 1 to the Prillaman Affidavit (as defined in the Retention Application).

9. The Engagement Letter sets forth, among other matters, the scope of the Services and the terms of compensation for fees and expenses. As described in greater detail in the Engagement Letter, the Applicant was retained to provide the following Services:

- Internal audit services in the financial, operational, and information technology areas.
- Internal control services testing of financial and information technology processes and controls related to Sarbanes-Oxley and direct support provided to the Debtors' external audit firm during their financial statement audit procedures, including performance of inventory observations, substantive audit procedures, and testing of controls.

10. By Order of this Court entered April 4, 2011 (the "Retention Order") [Docket No. 1439], the Debtors were authorized to retain EY LLP as their internal auditors to render services

in connection with these chapter 11 cases.<sup>2</sup> The Retention Order authorized EY LLP to be compensated at the rates, and reimbursed for its expenses, as set forth in the Application and Engagement Letter, in accordance with sections 330 and 331 of the Bankruptcy Code, and the Applicable Guidelines and Orders.

**SUMMARY OF PROFESSIONAL COMPENSATION AND REIMBURSEMENT OF  
EXPENSES REQUESTED**

11. With respect to the Compensation Period, the Applicant has distributed one consolidated monthly fee statement to the Notice Parties on April 25, 2011 for the period of December 9, 2010 through January 31, 2011 requesting \$216,150.85 in fees and \$55.00 in expenses (the "Fee Statement").

12. No party has filed an objection to the Fee Statement, and neither the Applicant nor its counsel have received any objections to the Fee Statement. As of the filing of this Application, the Debtors have paid the Applicant approximately \$0.00 in fees for services performed and \$0.00 as reimbursement for actual and necessary expenses incurred, for a total payment of \$0.00, during the Compensation Period, in accordance with the Administrative Order.

13. No agreement or understanding exists between the Applicant and any other person for the sharing of compensation received from services rendered or in connection with Debtors' Chapter 11 cases, nor shall the Applicant share or agree to share the compensation paid or allowed from Debtors' estates for such services with any other person.

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<sup>2</sup> Order Pursuant to 11 U.S. C. §§ 327(a) and 328(a), and 330, Fed. R. Bankr. P. 2014(a) and 2016 and Local Bankruptcy Rules 2014-1 and 2016-1 Authorizing the Retention and Employment of Ernst & Young LLP as



**SUMMARY OF SERVICES RENDERED BY ERNST & YOUNG LLP  
DURING THE COMPENSATION PERIOD**

14. During the Compensation Period, the Applicant provided services under three different, discrete projects categories: (i) Audit Services – Internal Audit Services; (ii) Audit Services – Internal Control Services; and (iii) Information Technology. The following is a summary of the professional services rendered by EY LLP during the Compensation Period under each project category.

a. Audit Services – Internal Audit Services

Fees: \$33,377.46; Hours: 380.5

- Under the Audit Services – Internal Audit Services project category, EY LLP performed cash confirmation, bank reconciliation, rental and retail price, and additions and disposal testing procedures, as well as a search for unrecorded liabilities as requested by management.

b. Audit Services – Internal Control Services

Fees: \$128,676.47; Hours: 1,466.9

- Under the Audit Services – Internal Control Services project category, EY LLP provided Blockbuster management with assistance related to its Fiscal Year 2010 activities in complying with Section 404 of the Sarbanes Oxley Act of 2002 (“SOX 404”). Specifically, EY LLP performed SOX 404 walkthroughs (test-of-one) and testing of entity level and business process controls as identified and defined by Blockbuster management. Additionally, EY LLP assisted with the quarterly 302 certification process.

c. Information Technology

Fees: \$54,096.92; Hours: 616.7

- Under the Information Technology project category, EY LLP provided management with assistance related to its Fiscal Year 2010 activities in complying with Section 404 of the Sarbanes Oxley Act of 2002 (“SOX 404”). Specifically, EY LLP performed SOX 404 walkthroughs, interim testing, remediation testing, and year-end update testing procedures of IT general controls over

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Internal Auditors to the Debtors, Nunc Pro Tunc to the Commencement Date [Docket No. 1439] (the "Retention Order").

critical financially relevant systems as identified and defined by Blockbuster management.

15. The attached Exhibit B sets forth the names, titles, hourly rates, and the number of hours billed for all partners, principals, executive directors, senior managers, managers, seniors and staff of the Applicant who rendered services to the Debtors during the Compensation Period.

16. Attached hereto as Exhibit C is a schedule specifying the amount of fees and the number of hours worked by project category during the Compensation Period.

17. The Applicant's professionals have maintained contemporaneous time records indicating the time that each professional spent working on a particular matter and the nature of the work performed. Copies of these time records are annexed to this Application as Exhibit D.

18. Upon information and belief, the Services provided by Applicant were not duplicative in any manner with the services performed by other professionals retained by the Debtors.

#### **ACTUAL AND NECESSARY EXPENSES**

19. EY LLP has incurred \$55.00 in actual and necessary expenses in connection with the Services it provided to the Debtors during the Compensation Period. Attached hereto as Exhibit E is a summary by category of the expenses for which Applicant is seeking reimbursement. Attached hereto as Exhibit F are contemporaneously maintained records of these expenses.

#### **THE REQUESTED COMPENSATION SHOULD BE ALLOWED**

20. Section 330 of the Bankruptcy Code provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for

actual necessary services rendered . . . and reimbursement for actual, necessary expenses.” 11 U.S.C. § 330(a)(1). Section 330(a)(3) further provides that in determining the amount of reasonable compensation to be awarded,

[T]he court shall consider the nature and extent, and the value of such services, taking into account all relevant factors, including –

(A) the time spent on such services;

(B) the rates charged for such services;

(C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;

(D) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title; and

(E) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

21. In light of the foregoing, Applicant respectfully submits that the Services for which compensation is sought were necessary and beneficial to the estate and that the compensation sought in this Application is reasonable in light of the nature, extent and value of such services.

### **NOTICE**

22. No trustee or examiner has been appointed in these chapter 11 cases. Notice of this Application has been provided to parties in interest in accordance with the Order Pursuant to 11 U.S.C. § 105(a) of the Bankruptcy Code and Fed. R. Bankr. P. 1015(c) and 9007 Implementing Certain Notice and Case Management Procedures, entered October 20, 2010 [Docket No. 365]. EY LLP submits that no further notice need be provided.


23. No previous request for the relief sought herein has been made by EY LLP to this or any other Court.

**CONCLUSION**

WHEREFORE EY LLP respectfully requests entry of an order (i) granting EY LLP an interim allowance of compensation for professional services rendered during the Compensation Period in the amount of \$216,150.85 and expense reimbursement in the amount of \$55.00; (ii) authorizing and directing the Debtors to pay EY LLP the total unpaid fees and expenses for the Compensation Period, including the 20% portion of fees held back from the Debtors' monthly payments to EY LLP, pursuant to the Administrative Order, in the amount of \$43,230.17; and (iii) such other and further relief as is just.

Dated: April 29, 2011

Respectfully Submitted,

By:   
Leeland Prillaman  
Partner  
ERNST & YOUNG LLP  
Houston, Texas

Internal Auditors for the Debtors

**Exhibit A**

**Certification of Leeland Prillaman**

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

|  |   |                         |
|--|---|-------------------------|
| In re:                                       | ) | Chapter 11              |
|  | ) |                         |
| Blockbuster Inc., <u>et al.</u> <sup>1</sup> | ) | Case No. 10-14997 (BRL) |
|  | ) |                         |
| Debtors.                                     | ) | Jointly Administered    |
|  | ) |                         |

**CERTIFICATION OF LEELAND PRILLAMAN IN RESPECT OF FIRST  
APPLICATION OF ERNST & YOUNG LLP FOR INTERIM COMPENSATION AND  
REIMBURSEMENT OF EXPENSES**

STATE OF TEXAS            )  
  )        ss:  
COUNTY OF HARRIS        )

I, Leeland Prillaman, hereby certify that:

1. I am a partner in the firm of Ernst & Young LLP (“Applicant” or “EY LLP”), with responsibility for EY LLP’s internal audit services to Blockbuster Inc., and its debtor affiliates, as debtors and debtors in possession (collectively, “Blockbuster” or the “Debtors”) in the above-captioned chapter 11 cases.

2. I make this certification in respect of the foregoing application (the “Application”) for allowance and payment of compensation for professional services and reimbursement of expenses for the period of December 9, 2010 through January 31, 2011 (the “Compensation Period”) by the Applicant.

<sup>1</sup> The Debtors, together with the last four digits of each Debtor's federal tax identification number, are: Blockbuster Inc. (5102); Blockbuster Canada Inc. (1269); Blockbuster Digital Technologies Inc. (9222); Blockbuster Distribution, Inc. (0610); Blockbuster Gift Card, Inc. (1855); Blockbuster Global Services Inc. (3019); Blockbuster International Spain Inc. (7615); Blockbuster Investments LLC (6313); Blockbuster Procurement LP (2546); Blockbuster Video Italy, Inc (5068); Movielink, LLC (5575); Trading Zone Inc. (8588); and B 2 LLC (5219).

3. I am the professional designated by the Applicant in respect of compliance with the Administrative Order M-389, the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases, dated November 25, 2009 (the "Local Guidelines") and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 adopted on January 30, 1996 (the "UST Guidelines," and together with the Local Guidelines, the "Guidelines").

4. I have personally performed services rendered by the Applicant during the Compensation Period and am thoroughly familiar with all other work performed on behalf of the Debtors by the professionals and paraprofessionals in the firm.

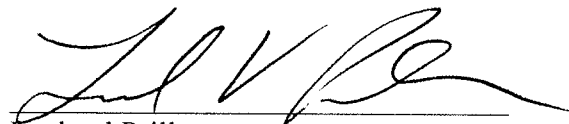
5. In compliance with section A.1 of the Local Guidelines, I certify that:

- a. I have read the Application;
- b. to the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Guidelines;
- c. the fees and disbursements sought are billed at rates in accordance with those customarily charged by EY LLP and generally accepted by EY LLP's clients; and
- d. in providing a reimbursable service, EY LLP does not make a profit on that service, whether the service is performed by EY LLP in house or through a third party.

6. In accordance with section A.2 of the Local Guidelines and as required by the Administrative Order, I certify that EY LLP has complied with those provisions requiring it to provide the Debtors and the Creditors' Committee with a statement of EY LLP's fees and disbursements accrued during the previous month, although, due to administrative limitations

and the exigencies of these cases, such statements were not always provided within the timetables set forth in the Administrative Order.

7. In respect of section A.3 of the Local Guidelines, I certify that the Debtors, the Office of the United States Trustee for the Southern District of New York, and counsel for the Creditor's Committee are each being provided with a copy of the Application at least fourteen days before the date set by this Court to consider interim fee applications filed in these chapter 11 cases.

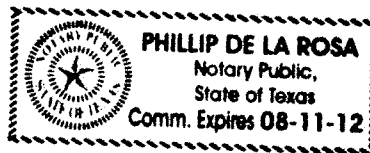
  
Leeland Prillaman

Dated: 4/29/11

Sworn to and subscribed before me this  
29 day of April, 2011.

  
Notary Public

My Commission Expires: 8-11-12





**Exhibit B**

**Summary of Professional Services Rendered by Ernst & Young LLP for the Period of  
December 9, 2010 through January 31, 2011**

| <b>NAME OF PROFESSIONAL</b> | <b>RANK/TITLE</b>       | <b>HOURLY RATE</b> | <b>TOTAL HOURS BILLED</b> | <b>TOTAL COMPENSATION</b> |
|-----------------------------|-------------------------|--------------------|---------------------------|---------------------------|
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| Mark Envani                 | Partner/Principal       | \$87.72            | 20.2                      | \$1,771.94                |
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| Francette Bueno             | Manager                 | \$87.72            | 129.4                     | \$11,350.97               |
| Shakeya McDow               | Manager                 | \$87.72            | 160.9                     | \$14,114.15               |
| Yuktash Karbhari            | Senior 3/TC Specialist  | \$87.72            | 132.3                     | \$11,605.36               |
| Jonathan Smith              | Senior 1                | \$87.72            | 5.0                       | \$438.60                  |
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| Pamela Mazzoni              | Senior-Grade 1          | \$87.72            | 81.3                      | \$7,131.64                |
| Chase Duncan                | Staff 2                 | \$87.72            | 287.8                     | \$25,245.82               |
| Jamil Wazed                 | Staff 2                 | \$87.72            | 88.1                      | \$7,728.13                |
| Allie Simpson               | Staff 1                 | \$87.72            | 147.9                     | \$12,973.79               |
| Bianca Edirimanasinghe      | Staff 1                 | \$87.72            | 201.5                     | \$17,675.58               |
| Chris Streiferd             | Staff 1                 | \$87.72            | 64.6                      | \$5,666.71                |
| Lloyd Saldanha              | Staff 1                 | \$87.72            | 41.9                      | \$3,675.47                |
| Sushil Karki                | Staff 1                 | \$87.72            | 65.0                      | \$5,701.80                |
| Jason Laning                | Staff/Assistant-Grade 3 | \$87.72            | 95.1                      | \$8,342.17                |
| David Blotevogel            | Staff/Assistant-Grade 4 | \$87.72            | 1.0                       | \$87.72                   |
| Jonathan Young              | Senior 2                | \$87.72            | 153.8                     | \$13,491.34               |
| Poonam Shah                 | Senior 2                | \$87.72            | 135.5                     | \$11,886.06               |
| Beatrice Ingles             | Senior Associate        | \$87.72            | 1.6                       | \$140.35                  |
| <b>TOTAL</b>                |                         |                    | <b>2,464.1</b>            | <b>\$216,150.85</b>       |
| <b>BLENDED RATE</b>         |                         | <b>\$87.72</b>     |                           |                           |

**Exhibit C**

**Summary of First Interim Fee Application of Ernst & Young LLP  
for Services Rendered for the Period of December 9, 2010 through January 31, 2011**

| <b>PROJECT CATEGORY</b>                    | <b>HOURS</b>   | <b>AMOUNT</b>       |
|--|----------------|---------------------|
| Audit Services – Internal Audit Services   | 380.5          | \$33,377.46         |
| Audit Services – Internal Control Services | 1,466.9        | \$128,676.47        |
| Information Technology                     | 616.7          | \$54,096.92         |
| <b>TOTAL</b>                               | <b>2,464.1</b> | <b>\$216,150.85</b> |

**Exhibit D**

**Fee Detail**

| Name                   | Rank/Title       | Date / Week | Rate per Hour | Hours | Fees @ Rate | Project Category             | Activity Code                                | Detailed Description  |
|------------------------|------------------|-------------|---------------|-------|-------------|------------------------------|--|---|
| Francette Bueno        | Manager          | 12/9/2010   | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Au | 0002 IA Team Meetings                        | Prep for IA Team Meeting with PwC   |
| Francette Bueno        | Manager          | 12/9/2010   | \$87.72       | 2.50  | \$219.30    | Audit Services - Internal Au | 0002 IA Team Meetings                        | Prep for IT SOX Meeting with PwC  |
| Jonathan Young         | Senior Associate | 12/9/2010   | \$87.72       | 1.90  | \$166.67    | Audit Services - Internal Au | 0003 IA participation in management          | Management meeting for PS3, PS15 and PS16   |
| Francette Bueno        | Manager          | 12/10/2010  | \$87.72       | 4.30  | \$377.20    | Audit Services - Internal Au | 0002 IA Team Meetings                        | IA Team Meeting, IT SOX meeting with PwC, Business Process meeting with PwC, Discuss SAD with PwC                             |
| Shakeya McDow          | Manager          | 12/10/2010  | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Au | 0002 IA Team Meetings                        | Facilitated Internal Audit Staff Meetings (including VP of Internal Audit and Blockbuster Staff)                              |
| Shakeya McDow          | Manager          | 12/10/2010  | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Au | 0004 IA Reporting Process                    | Initiate Prepared ad hoc documents as requested.  |
| Shakeya McDow          | Manager          | 12/10/2010  | \$87.72       | 2.30  | \$201.76    | Audit Services - Internal Au | 0004 IA Reporting Process                    | Prepared Internal Audit Status report and facilitated meeting with PwC.   |
| Anelia Mirochnikova    | Manager          | 12/13/2010  | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Au | 0005 BP - Planning & Coordination            | IA team meeting   |
| Jamil Wazed            | Staff/Assistant  | 12/13/2010  | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Au | 0002 IA Team Meetings                        | Internal audit status meeting.  |
| Johnny Sandhu          | Senior Manager   | 12/13/2010  | \$87.72       | 5.50  | \$482.46    | Audit Services - Internal Au | 0001 EY PMO                                  | Budget/ Actual Tracking; Feedback Discussions   |
| Shakeya McDow          | Manager          | 12/13/2010  | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Au | 0002 IA Team Meetings                        | Facilitated Internal Audit Staff Meetings (including VP of Internal Audit and Blockbuster Staff)                              |
| Shakeya McDow          | Manager          | 12/13/2010  | \$87.72       | 1.10  | \$96.49     | Audit Services - Internal Au | 0004 IA Reporting Process                    | Prepared Internal Audit Status report   |
| Shakeya McDow          | Manager          | 12/13/2010  | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Au | 0004 IA Reporting Process                    | Facilitated meeting with PwC.   |
| Shakeya McDow          | Manager          | 12/13/2010  | \$87.72       | 2.40  | \$210.53    | Audit Services - Internal Au | 0004 IA Reporting Process                    | Conclude prepared ad hoc documents as requested.  |
| Yuktash Karbhari       | IT Contractor    | 12/13/2010  | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Au | 0002 IA Team Meetings                        | Blockbuster: Internal Audit Weekly Team Meeting   |
| Anelia Mirochnikova    | Manager          | 12/14/2010  | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Au | 0002 IA Team Meetings                        | PwC status update meeting   |
| Lloyd Saldanha         | Staff/Assistant  | 12/14/2010  | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Au | 0002 IA Team Meetings                        | Internal Mid-week meeting   |
| Shakeya McDow          | Manager          | 12/14/2010  | \$87.72       | 0.90  | \$78.95     | Audit Services - Internal Au | 0004 IA Reporting Process                    | Prepared ad hoc documents as requested.   |
| Shakeya McDow          | Manager          | 12/14/2010  | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Au | 0003 IA participation in management meetings | Represented Internal Audit in Management Meetings (Domestic/International Balance Sheet or P&L Meeting)                       |
| Shakeya McDow          | Manager          | 12/14/2010  | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Au | 0004 IA Reporting Process                    | Prepared Internal Audit Status report and facilitated meeting with PwC.   |
| Yuktash Karbhari       | IT Contractor    | 12/14/2010  | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Au | 0002 IA Team Meetings                        | - IT SOX Update (BBI/EY/PwC)  |
| Francette Bueno        | Manager          | 12/15/2010  | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Au | 0002 IA Team Meetings                        | IA Team Meeting and IT SOX meeting with PwC   |
| Lloyd Saldanha         | Staff/Assistant  | 12/15/2010  | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Au | 0002 IA Team Meetings                        | End of Week status meeting with Jonathan Young and Francette Bueno  |
| Lloyd Saldanha         | Staff/Assistant  | 12/15/2010  | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Au | 0002 IA Team Meetings                        | Preparation for the end of week status meeting  |
| Francette Bueno        | Manager          | 12/16/2010  | \$87.72       | 2.60  | \$228.07    | Audit Services - Internal Au | 0001 EY PMO                                  | Developing Q&A Tracker for follow-up questions with the team  |
| Francette Bueno        | Manager          | 12/16/2010  | \$87.72       | 2.60  | \$228.07    | Audit Services - Internal Au | 0001 EY PMO                                  | Feedback Discussions with team  |
| Minhaz Lakhani         | Senior Associate | 12/16/2010  | \$87.72       | 4.10  | \$359.65    | Audit Services - Internal Au | 0004 IA Reporting Process                    | Performed Internal Audit Control Testing - Inventory  |
| Minhaz Lakhani         | Senior Associate | 12/16/2010  | \$87.72       | 3.90  | \$342.11    | Audit Services - Internal Au | 0004 IA Reporting Process                    | Worked on the amortization expense model verification and reconciliation.   |
| Anelia Mirochnikova    | Manager          | 12/17/2010  | \$87.72       | 4.00  | \$350.88    | Audit Services - Internal Au | 0004 IA Reporting Process                    | Worked on the amortization expense model verification and reconciliation.   |
| Francette Bueno        | Manager          | 12/17/2010  | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Au | 0002 IA Team Meetings                        | Business Process meeting with PwC   |
| Francette Bueno        | Manager          | 12/17/2010  | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Au | 0002 IA Team Meetings                        | Discuss SAD with PwC  |
| Francette Bueno        | Manager          | 12/17/2010  | \$87.72       | 2.60  | \$228.07    | Audit Services - Internal Au | 0001 EY PMO                                  | Budget/ Actual Tracking and Organizing work papers.   |
| Minhaz Lakhani         | Senior Associate | 12/17/2010  | \$87.72       | 4.30  | \$377.20    | Audit Services - Internal Au | 0004 IA Reporting Process                    | Performed Internal Audit Control Testing - Equity   |
| Andrea Moses           | Manager          | 12/20/2010  | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Au | 0002 IA Team Meetings                        | Weekly Status Meeting with PwC and Blockbuster Mgmt   |
| Anelia Mirochnikova    | Manager          | 12/20/2010  | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Au | 0005 BP - Planning & Coordination            | IA team meeting   |
| Bianca Edirimanasinghe | Staff/Assistant  | 12/20/2010  | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Au | 0002 IA Team Meetings                        | Weekly Status Meeting   |
| Jamil Wazed            | Staff/Assistant  | 12/20/2010  | \$87.72       | 8.20  | \$719.30    | Audit Services - Internal Au | 0004 IA Reporting Process                    | Initiate Loan Amortization testing.   |
| Minhaz Lakhani         | Senior Associate | 12/20/2010  | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Au | 0004 IA Reporting Process                    | Engagement team status meeting  |
| Minhaz Lakhani         | Senior Associate | 12/20/2010  | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Au | 0004 IA Reporting Process                    | Team meetings to discuss finding for reporting  |
| Minhaz Lakhani         | Senior Associate | 12/20/2010  | \$87.72       | 7.10  | \$622.81    | Audit Services - Internal Au | 0004 IA Reporting Process                    | Working on amortization schedule  |
| Yuktash Karbhari       | IT Contractor    | 12/20/2010  | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Au | 0002 IA Team Meetings                        | Blockbuster: Internal Audit Weekly Team Meeting   |
| Jamil Wazed            | Staff/Assistant  | 12/22/2010  | \$87.72       | 0.30  | \$26.32     | Audit Services - Internal Au | 0004 IA Reporting Process                    | Conclude Loan Amortization testing.   |
| Francette Bueno        | Manager          | 12/24/2010  | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Au | 0002 IA Team Meetings                        | IT SOX meeting with PwC.  |
| Francette Bueno        | Manager          | 12/24/2010  | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Au | 0002 IA Team Meetings                        | Business Process meeting with PwC   |
| Jamil Wazed            | Staff/Assistant  | 12/27/2010  | \$87.72       | 3.80  | \$333.34    | Audit Services - Internal Au | 0000 General                                 | Amortization expense for BBI Blue-Ray.  |
| Minhaz Lakhani         | Senior Associate | 12/27/2010  | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Au | 0004 IA Reporting Process                    | Worked on SOX/IA Project at Blockbuster this week. Initiate testing for Amortization Schedule, Purchases and Payable Testing. |
| Minhaz Lakhani         | Senior Associate | 12/27/2010  | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Au | 0004 IA Reporting Process                    | Completed Control Testing for Inventory - Blockbuster Canada.   |

| Name                | Rank/Title       | Date / Week | Rate per Hour | Hours | Fees @ Rate | Project Category                         | Activity Code  | Detailed Description   |
|---------------------|------------------|-------------|---------------|-------|-------------|--|--|--|
| Jamil Wazed         | Staff/Assistant  | 12/28/2010  | \$87.72       | 8.50  | \$745.62    | Audit Services - Internal Au             | 0000 General   | Follow up on amortization expense for BBI Blue-Ray.  |
| Minhaz Lakhani      | Senior Associate | 12/28/2010  | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Au             | 0004 IA Reporting Process                                | Worked on SOX/IA Project at Blockbuster this week. Worked on Amortization Schedule testing.  |
| Minhaz Lakhani      | Senior Associate | 12/28/2010  | \$87.72       | 2.20  | \$192.98    | Audit Services - Internal Au             | 0004 IA Reporting Process                                | Worked on SOX/IA Project at Blockbuster this week. Worked on Purchases and Payable Testing.  |
| Minhaz Lakhani      | Senior Associate | 12/28/2010  | \$87.72       | 4.20  | \$368.42    | Audit Services - Internal Au             | 0004 IA Reporting Process                                | Completed Control Testing for Inventory - Blockbuster Canada.  |
| Yuktash Karbhari    | IT Contractor    | 12/28/2010  | \$87.72       | 4.00  | \$350.88    | Audit Services - Internal Au             | 0002 IA Team Meetings                                    | Work included obtaining information from the sharepoint site and reviewing the information.  |
| Yuktash Karbhari    | IT Contractor    | 12/28/2010  | \$87.72       | 4.00  | \$350.88    | Audit Services - Internal Au             | 0002 IA Team Meetings                                    | Complete following-up, updating IA 2010 Audit Questions and documentation / updation of the contols.   |
| Minhaz Lakhani      | Senior Associate | 12/29/2010  | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Au             | 0004 IA Reporting Process                                | Worked on SOX/IA Project at Blockbuster this week. Follow up on Amortization Schedule testing.   |
| Minhaz Lakhani      | Senior Associate | 12/29/2010  | \$87.72       | 2.50  | \$219.30    | Audit Services - Internal Au             | 0004 IA Reporting Process                                | Worked on SOX/IA Project at Blockbuster this week. Follow up on Purchases and Payable Testing.   |
| Minhaz Lakhani      | Senior Associate | 12/29/2010  | \$87.72       | 3.60  | \$315.79    | Audit Services - Internal Au             | 0004 IA Reporting Process                                | Completed Control Testing for Inventory - Blockbuster Canada.  |
| Jamil Wazed         | Staff/Assistant  | 12/30/2010  | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Au             | 0000 General   | Conclude amortization expense for BBI Blue-Ray.  |
| Minhaz Lakhani      | Senior Associate | 12/30/2010  | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Au             | 0004 IA Reporting Process                                | Worked on SOX/IA Project at Blockbuster this week. Final testing on Amortization Schedule testing.   |
| Minhaz Lakhani      | Senior Associate | 12/30/2010  | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Au             | 0004 IA Reporting Process                                | Worked on SOX/IA Project at Blockbuster this week. Final testing on Purchases and Payable Testing.   |
| Minhaz Lakhani      | Senior Associate | 12/30/2010  | \$87.72       | 4.10  | \$359.65    | Audit Services - Internal Au             | 0004 IA Reporting Process                                | Completed Control Testing for Inventory - Blockbuster Canada.  |
|                     |                  |             |               |       |             | Audit Services - Internal Audit Services |  |  |
| Andrea Moses        | Manager          | 12/9/2010   | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Cd             | 0008 BP - Interim - Quality Review                       | Reviewed Walkthrough documentation for the following process: Purchases & Payables (UK)  |
| Andrea Moses        | Manager          | 12/9/2010   | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Cd             | 0008 BP - Interim - Quality Review                       | Reviewed Walkthrough documentation for the following process: Purchases & Payables (CA)  |
| Andrea Moses        | Manager          | 12/9/2010   | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Cd             | 0008 BP - Interim - Quality Review                       | Reviewed Walkthrough documentation for the following process: Inventory (CA).  |
| Anelia Mirochnikova | Manager          | 12/9/2010   | \$87.72       | 9.30  | \$815.80    | Audit Services - Internal Cd             | 0008 BP - Interim - Quality Review                       | Going though PwC comments and coordinating with the team on addressing them  |
| Chase Duncan        | Senior Associate | 12/9/2010   | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Cd             | 0007 BP - Interim - Performing Testing and Documentation | Performed Canada Interim Testing   |
| Chase Duncan        | Senior Associate | 12/9/2010   | \$87.72       | 5.90  | \$517.55    | Audit Services - Internal Cd             | 0023 PwC Direct Assistance - Testing                     | In the process of generation population for Rental Price Testing   |
| Jamil Wazed         | Staff/Assistant  | 12/9/2010   | \$87.72       | 7.80  | \$684.22    | Audit Services - Internal Cd             | 0007 BP - Interim - Performing Testing and Documentation | Interim testing of controls - Purchase and Payables  |
| Johnny Sandhu       | Senior Manager   | 12/9/2010   | \$87.72       | 7.40  | \$649.13    | Audit Services - Internal Cd             | 0008 BP - Interim - Quality Review                       | 2nd level reviewing interim controls Sales & Use Tax   |
| Shakeya McDow       | Manager          | 12/9/2010   | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Cd             | 0008 BP - Interim - Quality Review                       | Performed detailed review of Inventory (this included validating cleared comments from initial review)   |
| Shakeya McDow       | Manager          | 12/9/2010   | \$87.72       | 2.50  | \$219.30    | Audit Services - Internal Cd             | 0008 BP - Interim - Quality Review                       | Initiated detailed review of Accounts Payable, Revenue & Receivables, Inventory, PP&E and Treasury (this included validating cleared comments from initial review) |
| Andrea Moses        | Manager          | 12/10/2010  | \$87.72       | 4.20  | \$368.42    | Audit Services - Internal Cd             | 0008 BP - Interim - Quality Review                       | Reviewed Walkthrough documentation for the following processes: Initial Reviews - Payroll (UK).  |
| Andrea Moses        | Manager          | 12/10/2010  | \$87.72       | 1.70  | \$149.12    | Audit Services - Internal Cd             | 0008 BP - Interim - Quality Review                       | Reviewed Walkthrough documentation for Initial Reviews process   |
| Andrea Moses        | Manager          | 12/10/2010  | \$87.72       | 1.70  | \$149.12    | Audit Services - Internal Cd             | 0008 BP - Interim - Quality Review                       | Reviewed Walkthrough documentation for UK Treasury process   |
| Andrea Moses        | Manager          | 12/10/2010  | \$87.72       | 1.80  | \$157.90    | Audit Services - Internal Cd             | 0008 BP - Interim - Quality Review                       | Reviewed Walkthrough documentation for CA Payroll process  |
| Anelia Mirochnikova | Manager          | 12/10/2010  | \$87.72       | 6.70  | \$587.72    | Audit Services - Internal Cd             | 0008 BP - Interim - Quality Review                       | Review of interim testing - Bankruptcy   |
| Chase Duncan        | Senior Associate | 12/10/2010  | \$87.72       | 4.50  | \$394.74    | Audit Services - Internal Cd             | 0008 BP - Interim - Quality Review                       | Reviewed information for testing to be sent to PwC   |
| Chase Duncan        | Senior Associate | 12/10/2010  | \$87.72       | 6.70  | \$587.72    | Audit Services - Internal Cd             | 0007 BP - Interim - Performing Testing and Documentation | Performed Canada Interim Testing   |
| Jamil Wazed         | Staff/Assistant  | 12/10/2010  | \$87.72       | 8.10  | \$710.53    | Audit Services - Internal Cd             | 0007 BP - Interim - Performing Testing and Documentation | Interim testing of controls- Fixed Assets  |
| Johnny Sandhu       | Senior Manager   | 12/10/2010  | \$87.72       | 5.40  | \$473.69    | Audit Services - Internal Cd             | 0008 BP - Interim - Quality Review                       | 2nd level reviewing interim controls for Tax   |

| Name                | Rank/Title        | Date / Week | Rate per Hour | Hours | Fees @ Rate | Project Category             | Activity Code  | Detailed Description   |
|---------------------|-------------------|-------------|---------------|-------|-------------|------------------------------|--|--|
| Lee Prillaman       | Partner/Principal | 12/10/2010  | \$87.72       | 6.20  | \$543.86    | Audit Services - Internal Co | 0008 BP - Interim - Quality Review                       | First Partner quality reviews for business process controls  |
| Shakeya McDow       | Manager           | 12/10/2010  | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Co | 0008 BP - Interim - Quality Review                       | Performed detailed review of Accounts Payable (this included validating cleared comments from initial review)  |
| Shakeya McDow       | Manager           | 12/10/2010  | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Co | 0008 BP - Interim - Quality Review                       | Performed detailed review of Treasury (this included validating cleared comments from initial review)  |
| Shakeya McDow       | Manager           | 12/10/2010  | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Co | 0019 Bankruptcy - Control Testing                        | Review identified bankruptcy controls prior to providing to PwC for discussion and analysis.   |
| Shakeya McDow       | Manager           | 12/11/2010  | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Co | 0019 Bankruptcy - Control Testing                        | Review identified bankruptcy controls prior to providing to PwC for discussion and analysis.   |
| Andrea Moses        | Manager           | 12/13/2010  | \$87.72       | 1.40  | \$122.81    | Audit Services - Internal Co | 0008 BP - Interim - Quality Review                       | Reviewed Walkthrough documentation for the following process: Consolidation  |
| Andrea Moses        | Manager           | 12/13/2010  | \$87.72       | 1.40  | \$122.81    | Audit Services - Internal Co | 0008 BP - Interim - Quality Review                       | Reviewed Walkthrough documentation for the following process: General  |
| Andrea Moses        | Manager           | 12/13/2010  | \$87.72       | 1.40  | \$122.81    | Audit Services - Internal Co | 0008 BP - Interim - Quality Review                       | Reviewed Walkthrough documentation for the following process: Revenue  |
| Andrea Moses        | Manager           | 12/13/2010  | \$87.72       | 1.40  | \$122.81    | Audit Services - Internal Co | 0008 BP - Interim - Quality Review                       | Reviewed Walkthrough documentation for the following process: Fixed Assets   |
| Andrea Moses        | Manager           | 12/13/2010  | \$87.72       | 1.40  | \$122.81    | Audit Services - Internal Co | 0008 BP - Interim - Quality Review                       | Reviewed Walkthrough documentation for the following process: RevShare   |
| Anelia Mirochnikova | Manager           | 12/13/2010  | \$87.72       | 8.50  | \$745.62    | Audit Services - Internal Co | 0008 BP - Interim - Quality Review                       | Review of interim testing - Consolidation  |
| Jamil Wazed         | Staff/Assistant   | 12/13/2010  | \$87.72       | 5.70  | \$500.00    | Audit Services - Internal Co | 0007 BP - Interim - Performing Testing and Documentation | Conclude of Interim testing of controls for Fixed Assets and Purchase and Payables   |
| Shakeya McDow       | Manager           | 12/13/2010  | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Co | 0008 BP - Interim - Quality Review                       | Performed detailed review of Revenue & Receivables (this included validating cleared comments from initial review)   |
| Shakeya McDow       | Manager           | 12/13/2010  | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Co | 0008 BP - Interim - Quality Review                       | Performed detailed review of PP&E (this included validating cleared comments from initial review)  |
| Shakeya McDow       | Manager           | 12/13/2010  | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Co | 0019 Bankruptcy - Control Testing                        | Review identified bankruptcy controls prior to providing to PwC for discussion and analysis.   |
| Andrea Moses        | Manager           | 12/14/2010  | \$87.72       | 3.00  | \$263.16    | Audit Services - Internal Co | 0008 BP - Interim - Quality Review                       | Follow up/review and completion of Walkthrough documentation for the following process: Fixed Assets (UK)  |
| Andrea Moses        | Manager           | 12/14/2010  | \$87.72       | 3.00  | \$263.16    | Audit Services - Internal Co | 0008 BP - Interim - Quality Review                       | Follow up/review and completion of Walkthrough documentation for the following process: Payroll (CA).  |
| Anelia Mirochnikova | Manager           | 12/14/2010  | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Co | 0008 BP - Interim - Quality Review                       | Coordination and planning of testing of spreadsheets/reports/queries   |
| Anelia Mirochnikova | Manager           | 12/14/2010  | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Co | 0008 BP - Interim - Quality Review                       | rollforward testing  |
| Anelia Mirochnikova | Manager           | 12/14/2010  | \$87.72       | 3.70  | \$324.56    | Audit Services - Internal Co | 0008 BP - Interim - Quality Review                       | Review of interim testing - DSV  |
| Anelia Mirochnikova | Manager           | 12/14/2010  | \$87.72       | 3.70  | \$324.56    | Audit Services - Internal Co | 0008 BP - Interim - Quality Review                       | Review of comments cleared   |
| Chase Duncan        | Senior Associate  | 12/14/2010  | \$87.72       | 8.20  | \$719.30    | Audit Services - Internal Co | 0007 BP - Interim - Performing Testing and Documentation | Reviewed comments from PwC for UK walkthroughs and US Domestic walkthroughs  |
| Johnny Sandhu       | Senior Manager    | 12/14/2010  | \$87.72       | 7.60  | \$666.67    | Audit Services - Internal Co | 0008 BP - Interim - Quality Review                       | Conclude 2nd level reviewing interim controls for Sales & Use Tax  |
| Lee Prillaman       | Partner/Principal | 12/14/2010  | \$87.72       | 4.70  | \$412.28    | Audit Services - Internal Co | 0008 BP - Interim - Quality Review                       | Second Partner quality reviews for business process controls   |
| Shakeya McDow       | Manager           | 12/14/2010  | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Co | 0008 BP - Interim - Quality Review                       | Conclude detailed review of Accounts Payable, Revenue & Receivables, PP&E and Treasury (this included validating cleared comments from initial review)                 |
| Shakeya McDow       | Manager           | 12/14/2010  | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Co | 0019 Bankruptcy - Control Testing                        | Review identified bankruptcy controls prior to providing to PwC for discussion and analysis.   |
| Andrea Moses        | Manager           | 12/15/2010  | \$87.72       | 2.90  | \$254.39    | Audit Services - Internal Co | 0008 BP - Interim - Quality Review                       | Reviewed Walkthrough documentation for CA Treasury process   |
| Andrea Moses        | Manager           | 12/15/2010  | \$87.72       | 2.90  | \$254.39    | Audit Services - Internal Co | 0008 BP - Interim - Quality Review                       | Reviewed Walkthrough documentation for the US Close process.   |
| Anelia Mirochnikova | Manager           | 12/15/2010  | \$87.72       | 8.70  | \$763.16    | Audit Services - Internal Co | 0008 BP - Interim - Quality Review                       | Coordination and planning of testing of spreadsheets/reports/queries   |
| Chase Duncan        | Senior Associate  | 12/15/2010  | \$87.72       | 8.30  | \$728.08    | Audit Services - Internal Co | 0007 BP - Interim - Performing Testing and Documentation | Reviewed comments related to consolidation walkthrough from PwC's second review  |
| Johnny Sandhu       | Senior Manager    | 12/15/2010  | \$87.72       | 6.50  | \$570.18    | Audit Services - Internal Co | 0008 BP - Interim - Quality Review                       | 2nd level reviewing interim controls for Gift Cards  |
| Lee Prillaman       | Partner/Principal | 12/15/2010  | \$87.72       | 7.30  | \$640.36    | Audit Services - Internal Co | 0008 BP - Interim - Quality Review                       | Third Partner quality reviews for business process controls  |
| Andrea Moses        | Manager           | 12/16/2010  | \$87.72       | 4.20  | \$368.42    | Audit Services - Internal Co | 0008 BP - Interim - Quality Review                       | Follow up/review and completion of Walkthrough documentation for the following processes: Inventory (CA) and Purchases & Payables (CA), and Purchases & Payables (UK). |

| Name                   | Rank/Title        | Date / Week | Rate per Hour | Hours | Fees @ Rate | Project Category                           | Activity Code  | Detailed Description   |
|------------------------|-------------------|-------------|---------------|-------|-------------|--|--|--|
| Anelia Mirochnikova    | Manager           | 12/16/2010  | \$87.72       | 8.50  | \$745.62    | Audit Services - Internal Control          | 0008 BP - Interim - Quality Review                       | Going though PwC comments and coordinating with the team on addressing them  |
| Chase Duncan           | Senior Associate  | 12/16/2010  | \$87.72       | 7.80  | \$684.22    | Audit Services - Internal Control          | 0007 BP - Interim - Performing Testing and Documentation | Performed Canada interim controls documentations for NRP   |
| Jamil Wazed            | Staff/Assistant   | 12/16/2010  | \$87.72       | 8.40  | \$736.85    | Audit Services - Internal Control          | 0007 BP - Interim - Performing Testing and Documentation | Interim testing of controls - Journal Entries  |
| Johnny Sandhu          | Senior Manager    | 12/16/2010  | \$87.72       | 8.50  | \$745.62    | Audit Services - Internal Control          | 0008 BP - Interim - Quality Review                       | 2nd level reviewing interim controls for Revenue and Receivables   |
| Andrea Moses           | Manager           | 12/17/2010  | \$87.72       | 1.20  | \$105.26    | Audit Services - Internal Control          | 0008 BP - Interim - Quality Review                       | Complete/2nd Reviews - Consolidation   |
| Andrea Moses           | Manager           | 12/17/2010  | \$87.72       | 1.20  | \$105.26    | Audit Services - Internal Control          | 0008 BP - Interim - Quality Review                       | Complete/2nd Reviews - General   |
| Andrea Moses           | Manager           | 12/17/2010  | \$87.72       | 1.20  | \$105.26    | Audit Services - Internal Control          | 0008 BP - Interim - Quality Review                       | Complete/2nd Reviews - Fixed Assets  |
| Andrea Moses           | Manager           | 12/17/2010  | \$87.72       | 1.20  | \$105.26    | Audit Services - Internal Control          | 0008 BP - Interim - Quality Review                       | Complete/2nd Reviews - RevShare.   |
| Andrea Moses           | Manager           | 12/17/2010  | \$87.72       | 1.20  | \$105.26    | Audit Services - Internal Control          | 0008 BP - Interim - Quality Review                       | Complete/2nd Reviews - Revenue   |
| David Blotevogel       | Staff/Assistant   | 12/17/2010  | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control          | 0024 Inventory - Store                                   | Cycle Count: Tulsa - Closing review comments related to 12/1 cycle count completion  |
| James Walton           | Senior Manager    | 12/17/2010  | \$87.72       | 3.20  | \$280.70    | Audit Services - Internal Control          | 0027 EY Court Proceedings                                | Working with attorney's for BBI engagement court proceedings   |
| Jamil Wazed            | Staff/Assistant   | 12/17/2010  | \$87.72       | 6.20  | \$543.86    | Audit Services - Internal Control          | 0007 BP - Interim - Performing Testing and Documentation | Conclude Interim testing of controls - Journal Entries   |
| Johnny Sandhu          | Senior Manager    | 12/17/2010  | \$87.72       | 5.30  | \$464.92    | Audit Services - Internal Control          | 0008 BP - Interim - Quality Review                       | Conclude 2nd level reviewing interim controls for Revenue and Receivables  |
| Lee Prillaman          | Partner/Principal | 12/17/2010  | \$87.72       | 6.50  | \$570.18    | Audit Services - Internal Control          | 0008 BP - Interim - Quality Review                       | Forth Partner quality reviews for business process controls  |
| Andrea Moses           | Manager           | 12/20/2010  | \$87.72       | 5.60  | \$491.23    | Audit Services - Internal Control          | 0008 BP - Interim - Quality Review                       | Complete/2nd Reviews: CA Treasury CA and UK Treasury   |
| Bianca Edirimanasinghe | Staff/Assistant   | 12/20/2010  | \$87.72       | 7.50  | \$657.90    | Audit Services - Internal Control          | 0019 Bankruptcy - Control Testing                        | Tested Inventory cycles and sub-cycles   |
| Chase Duncan           | Senior Associate  | 12/20/2010  | \$87.72       | 2.50  | \$219.30    | Audit Services - Internal Control          | 0025 Inventory - MCK DC                                  | Performed inventory audit in McKinney at the Distribution center   |
| Johnny Sandhu          | Senior Manager    | 12/20/2010  | \$87.72       | 7.60  | \$666.67    | Audit Services - Internal Control          | 0008 BP - Interim - Quality Review                       | Conclude 2nd level reviewing interim controls for Gift Cards   |
| Andrea Moses           | Manager           | 12/21/2010  | \$87.72       | 3.90  | \$342.11    | Audit Services - Internal Control          | 0008 BP - Interim - Quality Review                       | Reviewed Walkthrough documentation for the following processes: Initial Reviews - CA Payroll and UK Purchases and Payables |
| Anelia Mirochnikova    | Manager           | 12/21/2010  | \$87.72       | 6.10  | \$535.09    | Audit Services - Internal Control          | 0008 BP - Interim - Quality Review                       | Review of interim testing - Inventory  |
| Chase Duncan           | Senior Associate  | 12/21/2010  | \$87.72       | 6.20  | \$543.86    | Audit Services - Internal Control          | 0007 BP - Interim - Performing Testing and Documentation | Performed documentation of Canada Interim controls including Consolidation, Payroll, and NRP                               |
| Chase Duncan           | Senior Associate  | 12/22/2010  | \$87.72       | 7.50  | \$657.90    | Audit Services - Internal Control          | 0007 BP - Interim - Performing Testing and Documentation | Performed documentation of Canada Interim controls for Consolidation   |
| Chase Duncan           | Senior Associate  | 12/23/2010  | \$87.72       | 8.30  | \$728.08    | Audit Services - Internal Control          | 8 BP - Interim - Performing Testing and Documentation    | Performed documentation of Canada Interim controls for Payroll   |
| Anelia Mirochnikova    | Manager           | 12/24/2010  | \$87.72       | 3.10  | \$271.93    | Audit Services - Internal Control          | 0008 BP - Interim - Quality Review                       | Coordination and planning of testing of spreadsheets/reports/queries   |
| Anelia Mirochnikova    | Manager           | 12/24/2010  | \$87.72       | 5.00  | \$438.60    | Audit Services - Internal Control          | 0008 BP - Interim - Quality Review                       | Rollforward testing review   |
| Beatrice Ingles        | Senior Associate  | 12/24/2010  | \$87.72       | 1.60  | \$140.35    | Audit Services - Internal Control          | 0027 EY Court Proceedings                                | Conflict Checks  |
| Chase Duncan           | Senior Associate  | 12/28/2010  | \$87.72       | 8.10  | \$710.53    | Audit Services - Internal Control          | 0007 BP - Interim - Performing Testing and Documentation | Performed documentation of Canada Interim controls for Treasury  |
| Chase Duncan           | Senior Associate  | 12/29/2010  | \$87.72       | 8.20  | \$719.30    | Audit Services - Internal Control          | 0007 BP - Interim - Performing Testing and Documentation | Performed documentation of Canada Interim controls for Purchases and Payables  |
| Jamil Wazed            | Staff/Assistant   | 12/29/2010  | \$87.72       | 8.20  | \$719.30    | Audit Services - Internal Control          | 0006 BP- Interim - Walkthrough & Testing Meetings        | Control testing for Canada in the Purchases & Payables cycle.  |
| Chase Duncan           | Senior Associate  | 12/30/2010  | \$87.72       | 7.80  | \$684.22    | Audit Services - Internal Control          | 0007 BP - Interim - Performing Testing and Documentation | Conclude testing of Canada Interim controls for Treasury and Purchases and Payables  |
| Jamil Wazed            | Staff/Assistant   | 12/30/2010  | \$87.72       | 1.50  | \$131.58    | Audit Services - Internal Control          | 0006 BP- Interim - Walkthrough & Testing Meetings        | Control testing for Canada in the Purchases & Payables cycle.  |
| Jamil Wazed            | Staff/Assistant   | 12/30/2010  | \$87.72       | 5.00  | \$438.60    | Audit Services - Internal Control          | 0007 BP - Interim - Performing Testing and Documentation | Perform control testing for significant spreadsheets for 2010.   |
| Jamil Wazed            | Staff/Assistant   | 12/31/2010  | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control          | 0007 BP - Interim - Performing Testing and Documentation | Perform control testing for significant spreadsheets for 2010.   |
|                        |                   |             |               |       |             | Audit Services - Internal Control Services |  |  |
|                        |                   |             |               |       |             | Fee / Employment Applications              |  |  |
| Francette Bueno        | Manager           | 12/9/2010   | \$87.72       | 2.60  | \$228.07    | Information Technology                     | 0018 IT - Rem/YE - Quality Review                        | Reviewing year-end/ remediation controls   |
| James Walton           | Senior Manager    | 12/9/2010   | \$87.72       | 6.40  | \$561.41    | Information Technology                     | 0015 IT - Interim - Quality Review                       | 2nd level reviewing interim controls   |
| Jonathan Young         | Senior Associate  | 12/9/2010   | \$87.72       | 0.50  | \$43.86     | Information Technology                     | 0018 IT - Rem/YE - Quality Review                        | CIS37b - Quality Review  |

| Name             | Rank/Title        | Date / Week | Rate per Hour | Hours | Fees @ Rate | Project Category       | Activity Code   | Detailed Description  |
|------------------|-------------------|-------------|---------------|-------|-------------|------------------------|---|---|
| Jonathan Young   | Senior Associate  | 12/9/2010   | \$87.72       | 2.90  | \$254.39    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | PS3/15/16 - Determining state of documentation and requesting documentation   |
| Jonathan Young   | Senior Associate  | 12/9/2010   | \$87.72       | 2.90  | \$254.39    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | PS3/15/16 - Discussions related to requests being met with opposition   |
| Lloyd Saldanha   | Staff/Assistant   | 12/9/2010   | \$87.72       | 7.30  | \$640.36    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Performed Review of evidences for YE UK IT Controls   |
| Sushil Karki     | Staff/Assistant   | 12/9/2010   | \$87.72       | 1.70  | \$149.12    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Completed following-up and documentation of the contols.<br>- IS1.CA2   |
| Sushil Karki     | Staff/Assistant   | 12/9/2010   | \$87.72       | 3.30  | \$289.48    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Obtaining information from the sharepoint site for:<br>- IS1.CA2<br>- IS2.CA2   |
| Sushil Karki     | Staff/Assistant   | 12/9/2010   | \$87.72       | 3.30  | \$289.48    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Reviewing the information for:<br>- IS1.CA2<br>- IS2.CA2  |
| Yuktash Karbhari | IT Contractor     | 12/9/2010   | \$87.72       | 10.30 | \$903.52    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Work included obtaining information from the sharepoint site, reviewing the information, following-up with the client on clarification required of the contol.<br>- INT01 |
| Francette Bueno  | Manager           | 12/10/2010  | \$87.72       | 2.00  | \$175.44    | Information Technology | 0016 IT - Rem/YE - Walkthrough & Testing Meetings       | Travel Time to MCK for Interface meeting  |
| Francette Bueno  | Manager           | 12/10/2010  | \$87.72       | 2.50  | \$219.30    | Information Technology | 0016 IT - Rem/YE - Walkthrough & Testing Meetings       | Interface Meeting in MCK  |
| Jonathan Young   | Senior Associate  | 12/10/2010  | \$87.72       | 0.30  | \$26.32     | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Locating and gathering of documentation for CC5.CC1.  |
| Jonathan Young   | Senior Associate  | 12/10/2010  | \$87.72       | 1.00  | \$87.72     | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Initial documentation and evidence review for CC5.CC1.  |
| Jonathan Young   | Senior Associate  | 12/10/2010  | \$87.72       | 2.20  | \$192.98    | Information Technology | 0012 IT - Planning & Coordination                       | Meeting with Francette Bueno to discuss remediation and rollforward testing requirements.   |
| Lloyd Saldanha   | Staff/Assistant   | 12/10/2010  | \$87.72       | 0.50  | \$43.86     | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Documented the result of the testing of YE CO8  |
| Lloyd Saldanha   | Staff/Assistant   | 12/10/2010  | \$87.72       | 2.50  | \$219.30    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Documentation of YE IT UK Controls  |
| Lloyd Saldanha   | Staff/Assistant   | 12/10/2010  | \$87.72       | 4.00  | \$350.88    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Performed testing of YE CO8   |
| Mark Envani      | Partner/Principal | 12/10/2010  | \$87.72       | 7.80  | \$684.22    | Information Technology | 0015 IT - Interim - Quality Review                      | Initiate Interim controls Partner review (IT SOX)   |
| Sushil Karki     | Staff/Assistant   | 12/10/2010  | \$87.72       | 1.60  | \$140.35    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Completed following-up and documentation of the contols.<br>- IS2.CA2   |
| Sushil Karki     | Staff/Assistant   | 12/10/2010  | \$87.72       | 3.30  | \$289.48    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Obtaining information from the sharepoint site for:<br>- IS4.CA3<br>- IS5.CA2   |
| Sushil Karki     | Staff/Assistant   | 12/10/2010  | \$87.72       | 3.30  | \$289.48    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Reviewing the information for:<br>- IS4.CA3<br>- IS5.CA2  |
| Yuktash Karbhari | IT Contractor     | 12/10/2010  | \$87.72       | 3.30  | \$289.48    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Re-confirming whether the requested information was uploaded on the sharepoint site   |
| Yuktash Karbhari | IT Contractor     | 12/10/2010  | \$87.72       | 3.30  | \$289.48    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Updating the IA 2010 Audit Questions Spreadsheet uploaded on sharepoint site  |
| Yuktash Karbhari | IT Contractor     | 12/10/2010  | \$87.72       | 3.30  | \$289.48    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Obtaining information from Sharepoint site for control CIS13.   |
| Francette Bueno  | Manager           | 12/13/2010  | \$87.72       | 5.00  | \$438.60    | Information Technology | 0018 IT - Rem/YE - Quality Review                       | Discussing and closing Review Notes   |
| James Walton     | Senior Manager    | 12/13/2010  | \$87.72       | 5.70  | \$500.00    | Information Technology | 0015 IT - Interim - Quality Review                      | 2nd level reviewing interim controls  |
| Lloyd Saldanha   | Staff/Assistant   | 12/13/2010  | \$87.72       | 0.50  | \$43.86     | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Documented the result of the testing of YE CO11   |



| Name             | Rank/Title        | Date / Week | Rate per Hour | Hours | Fees @ Rate | Project Category       | Activity Code  | Detailed Description   |
|------------------|-------------------|-------------|---------------|-------|-------------|------------------------|--|--|
| Lloyd Saldanha   | Staff/Assistant   | 12/13/2010  | \$87.72       | 1.50  | \$131.58    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation  | Documented the result of the testing of YE CO8   |
| Lloyd Saldanha   | Staff/Assistant   | 12/13/2010  | \$87.72       | 2.00  | \$175.44    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation  | Documented the result of the testing of YE CO11  |
| Lloyd Saldanha   | Staff/Assistant   | 12/13/2010  | \$87.72       | 3.50  | \$307.02    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation  | Performed testing of YE CO11   |
| Sushil Karki     | Staff/Assistant   | 12/13/2010  | \$87.72       | 2.50  | \$219.30    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation  | Testing and documentation of changes   |
| Yuktash Karbhari | IT Contractor     | 12/13/2010  | \$87.72       | 3.50  | \$307.02    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation  | Work included looking up / re-confirming information from the sharepoint site                              |
| Yuktash Karbhari | IT Contractor     | 12/13/2010  | \$87.72       | 3.00  | \$263.16    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation  | Following up with the client back and forth on outstanding items.  |
| Yuktash Karbhari | IT Contractor     | 12/13/2010  | \$87.72       | 3.00  | \$263.16    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation  | Updating the following areas of the IA 2010 Auidt Questions Spreadsheet: - CIS11a, CO2.CA1, CO3.CA2, CIS19 |
| Francette Bueno  | Manager           | 12/14/2010  | \$87.72       | 5.30  | \$464.92    | Information Technology | 0018 IT - Rem/YE - Quality Review                        | Quality Review for Roll-forward Controls   |
| Jonathan Young   | Senior Associate  | 12/14/2010  | \$87.72       | 1.20  | \$105.26    | Information Technology | 0015 IT - Interim - Quality Review                       | Review of interim control CIS11a.  |
| Jonathan Young   | Senior Associate  | 12/14/2010  | \$87.72       | 3.10  | \$271.93    | Information Technology | 0018 IT - Rem/YE - Quality Review                        | Review of year end testing for controls CO8, CO11 and CC4.   |
| Lloyd Saldanha   | Staff/Assistant   | 12/14/2010  | \$87.72       | 1.30  | \$114.04    | Information Technology | 0016 IT - Rem/YE - Walkthrough & Testing Meetings        | Participated with PWC in the walkthrough for INT03   |
| Lloyd Saldanha   | Staff/Assistant   | 12/14/2010  | \$87.72       | 2.50  | \$219.30    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation  | Documented the result of the testing of YE CC4   |
| Lloyd Saldanha   | Staff/Assistant   | 12/14/2010  | \$87.72       | 4.50  | \$394.74    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation  | Performed testing of YE CC4  |
| Mark Envani      | Partner/Principal | 12/14/2010  | \$87.72       | 2.10  | \$184.21    | Information Technology | 0015 IT - Interim - Quality Review                       | First Follow up - Interim controls Partner review (IT SOX)   |
| Sushil Karki     | Staff/Assistant   | 12/14/2010  | \$87.72       | 3.30  | \$289.48    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation  | Complete following-up and documentation of the contols.<br>- IS4.CA3<br>- IS5.CA2                          |
| Sushil Karki     | Staff/Assistant   | 12/14/2010  | \$87.72       | 3.50  | \$307.02    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation  | Testing and documentation of user authentication   |
| Yuktash Karbhari | IT Contractor     | 12/14/2010  | \$87.72       | 3.10  | \$271.93    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation  | Obtaining information from the sharepoint site for:<br>- C02.CA1, and CC1.CA1/ CC3.CA1                     |
| Yuktash Karbhari | IT Contractor     | 12/14/2010  | \$87.72       | 3.10  | \$271.93    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation  | Reviewing the information for:<br>- C02.CA1, and CC1.CA1/ CC3.CA1  |
| Yuktash Karbhari | IT Contractor     | 12/14/2010  | \$87.72       | 3.10  | \$271.93    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation  | Sample selection of the contols.<br>- C02.CA1, and CC1.CA1/ CC3.CA1  |
| Lloyd Saldanha   | Staff/Assistant   | 12/15/2010  | \$87.72       | 1.00  | \$87.72     | Information Technology | 0014 IT - Interim - Performing Testing and Documentation | Documented Follow-up request for YE Controls   |
| Lloyd Saldanha   | Staff/Assistant   | 12/15/2010  | \$87.72       | 5.90  | \$517.55    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation  | Documentation of YE UK Controls  |
| Yuktash Karbhari | IT Contractor     | 12/15/2010  | \$87.72       | 5.00  | \$438.60    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation  | Work included obtaining information from the sharepoint site and reviewing the information.                |
| Yuktash Karbhari | IT Contractor     | 12/15/2010  | \$87.72       | 5.10  | \$447.37    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation  | Initiate update IA 2010 Auidt Questions and documentation  |
| Jonathan Young   | Senior Associate  | 12/16/2010  | \$87.72       | 1.00  | \$87.72     | Information Technology | 0016 IT - Rem/YE - Walkthrough & Testing Meetings        | YE Control Transfer to YK - Followup with Shelley Makovec  |
| Mark Envani      | Partner/Principal | 12/16/2010  | \$87.72       | 5.10  | \$447.37    | Information Technology | 0015 IT - Interim - Quality Review                       | Second follow up - Interim controls Partner review (IT SOX)  |
| Sushil Karki     | Staff/Assistant   | 12/16/2010  | \$87.72       | 1.00  | \$87.72     | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation  | Testing and documentation of UNIX password parameters  |
| Sushil Karki     | Staff/Assistant   | 12/16/2010  | \$87.72       | 3.40  | \$298.25    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation  | Obtaining information from the sharepoint site for:<br>- CIS7<br>- CIS30                                   |

| Name             | Rank/Title        | Date / Week | Rate per Hour | Hours | Fees @ Rate | Project Category       | Activity Code   | Detailed Description   |
|------------------|-------------------|-------------|---------------|-------|-------------|------------------------|---|--|
| Sushil Karki     | Staff/Assistant   | 12/16/2010  | \$87.72       | 2.70  | \$236.84    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Reviewing the information for:<br>- CIS7<br>- CIS30  |
| Yuktash Karbhari | IT Contractor     | 12/16/2010  | \$87.72       | 3.30  | \$289.48    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Obtaining information from the sharepoint site for:<br>- CO3.CA2,<br>- Peoplesoft 15                                 |
| Yuktash Karbhari | IT Contractor     | 12/16/2010  | \$87.72       | 3.30  | \$289.48    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Reviewing the information for:<br>- CO3.CA2,<br>- Peoplesoft 15  |
| Yuktash Karbhari | IT Contractor     | 12/16/2010  | \$87.72       | 3.30  | \$289.48    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | facilitated a meeting with the client to understand the process of the control for:<br>- CO3.CA2,<br>- Peoplesoft 15 |
| Francette Bueno  | Manager           | 12/17/2010  | \$87.72       | 2.00  | \$175.44    | Information Technology | 0012 IT - Planning & Coordination                       | Scheduling for Remediation Testing in January  |
| Francette Bueno  | Manager           | 12/17/2010  | \$87.72       | 2.00  | \$175.44    | Information Technology | 0012 IT - Planning & Coordination                       | Planning for Remediation Testing in January  |
| Mark Envani      | Partner/Principal | 12/17/2010  | \$87.72       | 2.10  | \$184.21    | Information Technology | 0015 IT - Interim - Quality Review                      | Conclude - Interim controls Partner review (IT SOX)  |
| Sushil Karki     | Staff/Assistant   | 12/17/2010  | \$87.72       | 0.50  | \$43.86     | Information Technology | 0016 IT - Rem/YE - Walkthrough & Testing Meetings       | Call with Andy Saw for testing   |
| Sushil Karki     | Staff/Assistant   | 12/17/2010  | \$87.72       | 1.50  | \$131.58    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Testing and documentation of Oracle password parameters  |
| Sushil Karki     | Staff/Assistant   | 12/17/2010  | \$87.72       | 1.50  | \$131.58    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Testing and documentation of user authentication   |
| Sushil Karki     | Staff/Assistant   | 12/17/2010  | \$87.72       | 2.80  | \$245.62    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Complete following-up and documentation of the controls.<br>- CIS7<br>- CIS30  |
| Yuktash Karbhari | IT Contractor     | 12/17/2010  | \$87.72       | 4.30  | \$377.20    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Obtained information from the sharepoint site and reviewed the information for:<br>- INT06                           |
| Yuktash Karbhari | IT Contractor     | 12/17/2010  | \$87.72       | 5.90  | \$517.55    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Complete following-up with the client on clarification required of the control for.<br>- INT06                       |
| Sushil Karki     | Staff/Assistant   | 12/20/2010  | \$87.72       | 2.00  | \$175.44    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Tested control IS5.  |
| Sushil Karki     | Staff/Assistant   | 12/20/2010  | \$87.72       | 2.10  | \$184.21    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Tested control CA2.  |
| Sushil Karki     | Staff/Assistant   | 12/20/2010  | \$87.72       | 3.40  | \$298.25    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Completing following-up and documentation of the controls.<br>- CIS37a<br>- C03.CA2                                  |
| Yuktash Karbhari | IT Contractor     | 12/20/2010  | \$87.72       | 1.50  | \$131.58    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Addressed comments related to testing.   |
| Yuktash Karbhari | IT Contractor     | 12/20/2010  | \$87.72       | 1.80  | \$157.90    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Tested control CIS30.  |
| Yuktash Karbhari | IT Contractor     | 12/20/2010  | \$87.72       | 3.40  | \$298.25    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Reviewing the information for:<br>- CIS37a<br>- C03.CA2  |
| Yuktash Karbhari | IT Contractor     | 12/21/2010  | \$87.72       | 1.80  | \$157.90    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Reviewing the information from Sharepoint for:<br>- peoplesoft 15  |
| Yuktash Karbhari | IT Contractor     | 12/21/2010  | \$87.72       | 6.10  | \$535.09    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Documentation of the controls.<br>- peoplesoft 15  |

| Name             | Rank/Title      | Date / Week | Rate per Hour | Hours  | Fees @ Rate | Project Category       | Activity Code   | Detailed Description  |
|------------------|-----------------|-------------|---------------|--------|-------------|------------------------|---|---|
| Yuktash Karbhari | IT Contractor   | 12/22/2010  | \$87.72       | 3.20   | \$280.70    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Work included obtaining information from the sharepoint site and reviewing the information. |
| Yuktash Karbhari | IT Contractor   | 12/22/2010  | \$87.72       | 5.30   | \$464.92    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Updating IA 2010 Auidt Questions and documentation / updating of the contols.               |
| Yuktash Karbhari | IT Contractor   | 12/23/2010  | \$87.72       | 3.00   | \$263.16    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Work included obtaining information from the sharepoint site and reviewing the information. |
| Yuktash Karbhari | IT Contractor   | 12/23/2010  | \$87.72       | 4.70   | \$412.28    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Follow-up IA 2010 Auidt Questions and documentation   |
| Francette Bueno  | Manager         | 12/24/2010  | \$87.72       | 4.10   | \$359.65    | Information Technology | 0018 IT - Rem/YE - Quality Review                       | Discussing and closing Review Notes   |
| Francette Bueno  | Manager         | 12/24/2010  | \$87.72       | 7.10   | \$622.81    | Information Technology | 0018 IT - Rem/YE - Quality Review                       | Quality Review for Roll-forward Controls;   |
| Sushil Karki     | Staff/Assistant | 12/27/2010  | \$87.72       | 1.10   | \$96.49     | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Documentation of review of access to production environment                                 |
| Sushil Karki     | Staff/Assistant | 12/27/2010  | \$87.72       | 6.80   | \$596.50    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Testing and documentation of databackups and restore  |
| Sushil Karki     | Staff/Assistant | 12/28/2010  | \$87.72       | 1.50   | \$131.58    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Documentation of review of access to code versioning and follow-ups                         |
| Sushil Karki     | Staff/Assistant | 12/28/2010  | \$87.72       | 5.50   | \$482.46    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Testing and documentation of peoplesoft SOD   |
| Yuktash Karbhari | IT Contractor   | 12/29/2010  | \$87.72       | 3.30   | \$289.48    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Obtaining information from the sharepoint site for:<br>- CIS13<br>- CIS19                   |
| Yuktash Karbhari | IT Contractor   | 12/29/2010  | \$87.72       | 3.30   | \$289.48    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Reviewing the information for:<br>- CIS13<br>- CIS19  |
| Yuktash Karbhari | IT Contractor   | 12/29/2010  | \$87.72       | 3.70   | \$324.56    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Work included obtaining information from the sharepoint site and reviewing the information. |
| Yuktash Karbhari | IT Contractor   | 12/29/2010  | \$87.72       | 4.50   | \$394.74    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Conclude updating IA 2010 Auidt Questions and documentation / updation of the contols.      |
| Lloyd Saldanha   | Staff/Assistant | 12/30/2010  | \$87.72       | 3.40   | \$298.25    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Completing following-up and documentation of the contols.<br>- CIS13<br>- CIS19             |
| Sushil Karki     | Staff/Assistant | 12/30/2010  | \$87.72       | 3.40   | \$298.25    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Obtaining information from the sharepoint site for:<br>- CIS37a<br>- C03.CA2                |
| Yuktash Karbhari | IT Contractor   | 12/30/2010  | \$87.72       | 4.30   | \$377.20    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Work included obtaining information from the sharepoint site and reviewing the information. |
| Yuktash Karbhari | IT Contractor   | 12/30/2010  | \$87.72       | 1.80   | \$157.90    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Updating IA 2010 Auidt Questions and documentation  |
| Yuktash Karbhari | IT Contractor   | 12/30/2010  | \$87.72       | 1.90   | \$166.67    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Updating IT controls for IA 2010  |
|                  |                 |             |               | 804.50 | \$70,570.74 |                        |   |   |

| Name                   | Rank/Title       | Date / Week | Rate per Hour | Hours | Fees @ Rate | Project Category                         | Activity Code                                |   |
|------------------------|------------------|-------------|---------------|-------|-------------|--|--|---|
| Anelia Mirochnikova    | Manager          | 1/3/2011    | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | IA team meeting   |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/3/2011    | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Weekly Status Meeting   |
| Jamil Wazed            | Staff/Assistant  | 1/3/2011    | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Internal audit status meeting.  |
| Jonathan Young         | Senior Associate | 1/3/2011    | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0003 IA participation in management meetings | Management meeting to discuss remediation control testing strategy toward baselines     |
| Poonam Shah            | Senior Associate | 1/3/2011    | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Internal team meeting to discuss review comments  |
| Anelia Mirochnikova    | Manager          | 1/4/2011    | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | PwC status update meeting   |
| Johnny Sandhu          | Senior Manager   | 1/4/2011    | \$87.72       | 7.60  | \$666.67    | Audit Services - Internal Audit Services | 0000 General                                 | 2nd level control review  |
| Jonathan Young         | Senior Associate | 1/4/2011    | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | IA Team meeting to discuss status   |
| Poonam Shah            | Senior Associate | 1/4/2011    | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Meeting with PwC to discuss direct assistance controls                                  |
| Shakeya McDow          | Manager          | 1/4/2011    | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | IA Team Meeting to discuss new outstanding controls                                     |
| Shakeya McDow          | Manager          | 1/4/2011    | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0004 IA Reporting Process                    | IA Reporting to put results in final format   |
| Francette Bueno        | Manager          | 1/5/2011    | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Internal Update Meetings with staff and senior to discuss outstanding controls          |
| Francette Bueno        | Manager          | 1/5/2011    | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Update meeting with PwC on timelines and deadlines                                      |
| Johnny Sandhu          | Senior Manager   | 1/5/2011    | \$87.72       | 6.30  | \$552.64    | Audit Services - Internal Audit Services | 0000 General                                 | 2nd level control review for Inventory testing  |
| Anelia Mirochnikova    | Manager          | 1/6/2011    | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Materiality determination   |
| Johnny Sandhu          | Senior Manager   | 1/6/2011    | \$87.72       | 6.20  | \$543.86    | Audit Services - Internal Audit Services | 0000 General                                 | 2nd level control review  |
| Allie Simpson          | Staff/Assistant  | 1/10/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Daily Status Meetings to discuss outstanding testing issues                             |
| Anelia Mirochnikova    | Manager          | 1/10/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | IA team meeting to discuss progress on outstanding controls testing                     |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/10/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Weekly Status Meeting to discuss UK missing control items                               |
| Jonathan Young         | Senior Associate | 1/10/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Meeting to discuss status of IT Sox testing prior to weekly status meeting              |
| Poonam Shah            | Senior Associate | 1/10/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Internal team meeting to discuss PwC review comments                                    |
| Allie Simpson          | Staff/Assistant  | 1/11/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Daily Status Meetings to discuss new information received by Blockbuster Internal Audit |
| Anelia Mirochnikova    | Manager          | 1/11/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | PwC status update meeting to discuss progress of EY's control testing                   |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/11/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Weekly Status Updates/Meeting to discuss outstanding controls testing                   |
| Jonathan Young         | Senior Associate | 1/11/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0003 IA participation in management meetings | Meeting with management to discuss the flow of information for INT01.                   |
| Jonathan Young         | Senior Associate | 1/11/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0003 IA participation in management meetings | IA team status meeting with PwC and management to discuss outstanding controls          |

| Name                   | Rank/Title       | Date / Week | Rate per Hour | Hours | Fees @ Rate | Project Category                         | Activity Code             | Activity Description   |
|------------------------|------------------|-------------|---------------|-------|-------------|--|---------------------------|--|
| Poonam Shah            | Senior Associate | 1/11/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0002 IA Team Meetings     | Meeting with PwC to discuss progress of outstanding controls   |
| Allie Simpson          | Staff/Assistant  | 1/12/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings     | Daily Status Meetings to discuss newly assigned controls testing   |
| Johnny Sandhu          | Senior Manager   | 1/12/2011   | \$87.72       | 5.10  | \$447.37    | Audit Services - Internal Audit Services | 0000 General              | 2nd level reviewing controls for Revenue Share testing   |
| Allie Simpson          | Staff/Assistant  | 1/13/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings     | Daily Status Meetings to discuss questions on outstanding controls testing   |
| Anelia Mirochnikova    | Manager          | 1/13/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings     | PwC meeting - materiality determination  |
| Johnny Sandhu          | Senior Manager   | 1/13/2011   | \$87.72       | 4.10  | \$359.65    | Audit Services - Internal Audit Services | 0000 General              | 2nd level reviewing controls for Equity Testing  |
| Shakeya McDow          | Manager          | 1/13/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0004 IA Reporting Process | IA Reporting- creating decks   |
| Allie Simpson          | Staff/Assistant  | 1/14/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings     | Daily Status Meetings to evaluate progress on controls testing with entire EY team   |
| Francette Bueno        | Manager          | 1/14/2011   | \$87.72       | 4.80  | \$421.06    | Audit Services - Internal Audit Services | 0001 EY PMO               | Discussions with the team on strategies to meet deadlines for outstanding controls   |
| Francette Bueno        | Manager          | 1/14/2011   | \$87.72       | 3.00  | \$263.16    | Audit Services - Internal Audit Services | 0001 EY PMO               | Discussions with the team on strategies for setting priorities (including review of Time Summary Analysis Reports; Monitoring Deadlines) |
| Francette Bueno        | Manager          | 1/14/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0002 IA Team Meetings     | IA and IT Status for outstanding controls;   |
| Francette Bueno        | Manager          | 1/14/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings     | IA and PwC meetings to discuss progress on outstanding controls  |
| Francette Bueno        | Manager          | 1/14/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings     | Internal Update Meetings to discuss review comments on controls  |
| Johnny Sandhu          | Senior Manager   | 1/14/2011   | \$87.72       | 5.50  | \$482.46    | Audit Services - Internal Audit Services | 0000 General              | 2nd level reviewing controls Online Inventory testing  |
| Shakeya McDow          | Manager          | 1/14/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings     | Team Meeting to discuss outstanding controls   |
| Allie Simpson          | Staff/Assistant  | 1/17/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings     | Daily Status Meeting to discuss outstanding controls testing and responsibilities  |
| Anelia Mirochnikova    | Manager          | 1/17/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings     | IA team meeting to discuss control testing review comments   |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/17/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0002 IA Team Meetings     | Team Weekly Status Update Meeting/Discussed open items, outstanding UK items and new control assignments                                 |
| Chase Duncan           | Senior Associate | 1/17/2011   | \$87.72       | 11.40 | \$1,000.01  | Audit Services - Internal Audit Services | 0004 IA Reporting Process | Helped to perform detail SOX control testing for control consolidation-internal consolidation Control 3                                  |
| Jonathan Young         | Senior Associate | 1/17/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0002 IA Team Meetings     | Meeting to discuss status of IT Sox testing prior to weekly status meeting   |
| Jonathan Young         | Senior Associate | 1/17/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0002 IA Team Meetings     | IT IA daily status meeting with Francette Bueno, Pamela Mazzomi and Chris Streiferd  |
| Pamela Mazzoni         | Senior Associate | 1/17/2011   | \$87.72       | 0.60  | \$52.63     | Audit Services - Internal Audit Services | 0002 IA Team Meetings     | Weekly meeting help between PwC and IA to discuss the open items and the status of the testing.  |
| Poonam Shah            | Senior Associate | 1/17/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0002 IA Team Meetings     | Internal team meeting to discuss outstanding controls testing  |
| Allie Simpson          | Staff/Assistant  | 1/18/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings     | Daily Status Meeting to discuss new information from PwC and outstanding controls  |
| Anelia Mirochnikova    | Manager          | 1/18/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings     | PwC status update meeting to discuss PwC review comments   |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/18/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0002 IA Team Meetings     | Status Update Meeting to discuss new spreadsheet testing controls  |

| Name                   | Rank/Title       | Date / Week | Rate per Hour | Hours | Fees @ Rate | Project Category                         | Activity Code                                |  |
|------------------------|------------------|-------------|---------------|-------|-------------|--|--|--|
| Chase Duncan           | Senior Associate | 1/18/2011   | \$87.72       | 9.90  | \$868.43    | Audit Services - Internal Audit Services | 0004 IA Reporting Process                    | Helped to perform detail SOX control testing and track progress of testing                               |
| Jonathan Young         | Senior Associate | 1/18/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | IT IA daily status meeting with FBueno, PMazzomi and CStreiferd  |
| Jonathan Young         | Senior Associate | 1/18/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0003 IA participation in management meetings | IA team status meeting with PWC and mangement  |
| Jonathan Young         | Senior Associate | 1/18/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0003 IA participation in management meetings | Meeting with PWC, Phil Keith and Jewel Beran to discuss baseline testing documentation                   |
| Poonam Shah            | Senior Associate | 1/18/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | PwC meeting to discuss progress on controls testing  |
| Allie Simpson          | Staff/Assistant  | 1/19/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Daily Status Meeting to review management comments on controls testing                                   |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/19/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Status Update Meeting to discuss new information from PWC  |
| Chase Duncan           | Senior Associate | 1/19/2011   | \$87.72       | 11.20 | \$982.46    | Audit Services - Internal Audit Services | 0004 IA Reporting Process                    | Helped to perform detail SOX control testing for control consolidation- internal consolidation Control 1 |
| Jason Laning           | Staff/Assistant  | 1/19/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Daily status meeting review comments on controls testing   |
| Johnny Sandhu          | Senior Manager   | 1/19/2011   | \$87.72       | 5.10  | \$447.37    | Audit Services - Internal Audit Services | 0000 General                                 | 2nd level reviewing controls   |
| Jonathan Young         | Senior Associate | 1/19/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | IT IA daily status meeting with FBueno, PMazzomi and CStreiferd  |
| Allie Simpson          | Staff/Assistant  | 1/20/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Daily Status Meeting to see progress on controls testing   |
| Chase Duncan           | Senior Associate | 1/20/2011   | \$87.72       | 7.10  | \$622.81    | Audit Services - Internal Audit Services | 0004 IA Reporting Process                    | Helped to perform detail SOX control testing for consolidation- close process control 4                  |
| Johnny Sandhu          | Senior Manager   | 1/20/2011   | \$87.72       | 5.40  | \$473.69    | Audit Services - Internal Audit Services | 0000 General                                 | 2nd level reviewing controls Payroll testing   |
| Jonathan Young         | Senior Associate | 1/20/2011   | \$87.72       | 5.80  | \$508.78    | Audit Services - Internal Audit Services | 0001 EY PMO                                  | BBI time reconciliations for Bankruptcy proceedings  |
| Jonathan Young         | Senior Associate | 1/20/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | IT IA daily status meeting with FB, PM and CS  |
| Allie Simpson          | Staff/Assistant  | 1/21/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Daily Status Meeting to be assigned new controls to test   |
| Chase Duncan           | Senior Associate | 1/21/2011   | \$87.72       | 3.10  | \$271.93    | Audit Services - Internal Audit Services | 0004 IA Reporting Process                    | Helped to perform detail SOX control testing for consolidation- close process control 5                  |
| Chris Streiferd        | Staff/Assistant  | 1/21/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Team meeting with Francette Bueno, Jonathan Young, Pamela Mazzoni  |
| Francette Bueno        | Manager          | 1/21/2011   | \$87.72       | 2.50  | \$219.30    | Audit Services - Internal Audit Services | 0001 EY PMO                                  | Complied Budget and Status Reports for time and outstanding controls                                     |
| Francette Bueno        | Manager          | 1/21/2011   | \$87.72       | 1.50  | \$131.58    | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | IA and IT Status for outstanding controls  |
| Francette Bueno        | Manager          | 1/21/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | IA and PwC meetings to discuss progress on outstanding controls  |
| Francette Bueno        | Manager          | 1/21/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Internal Update Meetings to review comments on controls  |
| Jason Laning           | Staff/Assistant  | 1/21/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Daily status meeting to discuss deadline for outstanding controls testing                                |
| Johnny Sandhu          | Senior Manager   | 1/21/2011   | \$87.72       | 5.20  | \$456.14    | Audit Services - Internal Audit Services | 0000 General                                 | 2nd level reviewing controls Treasury testing  |
| Jonathan Young         | Senior Associate | 1/21/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | IT IA daily status meeting with FBueno, PMazzomi and CStreiferd  |

| Name                   | Rank/Title       | Date / Week | Rate per Hour | Hours | Fees @ Rate | Project Category                         | Activity Code                                |  |
|------------------------|------------------|-------------|---------------|-------|-------------|--|--|--|
| Allie Simpson          | Staff/Assistant  | 1/24/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Daily Status meetings to discuss progress on controls testing  |
| Anelia Mirochnikova    | Manager          | 1/24/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | IA team meeting to discuss progress on meeting deadline for outstanding controls                         |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/24/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Team Weekly Status Update Meeting/Discussed open items for UK controls testing                           |
| Chase Duncan           | Senior Associate | 1/24/2011   | \$87.72       | 7.10  | \$622.81    | Audit Services - Internal Audit Services | 0005 BP - Planning & Coordination            | Helped update status reports for outstanding controls testing  |
| Chris Streiferd        | Staff/Assistant  | 1/24/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Team meeting with Francette Bueno, Jonathan Young, Pamela Mazzoni  |
| Jason Laning           | Staff/Assistant  | 1/24/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Daily status meeting to discuss new BBI Internal Audit comments  |
| Jonathan Young         | Senior Associate | 1/24/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Meeting to discuss status of IT Sox testing  |
| Jonathan Young         | Senior Associate | 1/24/2011   | \$87.72       | 1.50  | \$131.58    | Audit Services - Internal Audit Services | 0003 IA participation in management meetings | Meeting with PwC and management to discuss exceptions around CIS6, CIS8, CIS14b, and CIS14e.             |
| Pamela Mazzoni         | Senior Associate | 1/24/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Daily meetings with the team to discuss the open items for controls testing                              |
| Poonam Shah            | Senior Associate | 1/24/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Internal team meeting to discuss review comments   |
| Allie Simpson          | Staff/Assistant  | 1/25/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Status meetings to discuss new information from PwC and BBI internal audit team                          |
| Anelia Mirochnikova    | Manager          | 1/25/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | PwC status update meeting to discuss new informatio for SOX testing requirements                         |
| Chase Duncan           | Senior Associate | 1/25/2011   | \$87.72       | 7.10  | \$622.81    | Audit Services - Internal Audit Services | 0005 BP - Planning & Coordination            | Helped to perform detail SOX control testing for control DSV Co-Op Advertising Control 1                 |
| Chris Streiferd        | Staff/Assistant  | 1/25/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Team meeting with Francette Bueno, Jonathan Young, Pamela Mazzoni  |
| Chris Streiferd        | Staff/Assistant  | 1/25/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0003 IA participation in management meetings | Status meeting with PwC and Jewel Beran  |
| Jason Laning           | Staff/Assistant  | 1/25/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Daily status meeting to discuss new controls testing   |
| Jonathan Young         | Senior Associate | 1/25/2011   | \$87.72       | 1.50  | \$131.58    | Audit Services - Internal Audit Services | 0003 IA participation in management meetings | Meeting with Debra to discuss CC4.CA1 and IS2.CA1 as well as IS1.CA4 and IS3.CA3                         |
| Jonathan Young         | Senior Associate | 1/25/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0003 IA participation in management meetings | Weekly status meeting with PwC and management to discuss control testing findings                        |
| Pamela Mazzoni         | Senior Associate | 1/25/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Meeting between PwC, BBI Management, and Internal Audit to discuss the open items and issues identified. |
| Poonam Shah            | Senior Associate | 1/25/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Meeting with PwC to discuss open items with controls   |
| Allie Simpson          | Staff/Assistant  | 1/26/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Status meetings to discuss new deadline for controls testing   |
| Chase Duncan           | Senior Associate | 1/26/2011   | \$87.72       | 7.50  | \$657.90    | Audit Services - Internal Audit Services | 0005 BP - Planning & Coordination            | Helped to perform detail SOX control testing for control DSV- Co-Op Advertising Control 2                |
| Chris Streiferd        | Staff/Assistant  | 1/26/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Team meeting with Francette Bueno, Jonathan Young, Pamela Mazzoni  |
| Jason Laning           | Staff/Assistant  | 1/26/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Daily status meeting to discuss outstanding controls testing   |
| Johnny Sandhu          | Senior Manager   | 1/26/2011   | \$87.72       | 4.90  | \$429.83    | Audit Services - Internal Audit Services | 0000 General                                 | 2nd level reviewing controls   |
| Jonathan Young         | Senior Associate | 1/26/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | IT IA team meeting with PM, CS, and FB   |

| Name                   | Rank/Title       | Date / Week | Rate per Hour | Hours | Fees @ Rate | Project Category                         | Activity Code                                |   |
|------------------------|------------------|-------------|---------------|-------|-------------|--|--|---|
| Pamela Mazzoni         | Senior Associate | 1/26/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Daily meetings with the team to discuss the open items to discuss meeting with PWC  |
| Allie Simpson          | Staff/Assistant  | 1/27/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Status meetings to discuss outstanding controls and review comments   |
| Chase Duncan           | Senior Associate | 1/27/2011   | \$87.72       | 5.50  | \$482.46    | Audit Services - Internal Audit Services | 0005 BP - Planning & Coordination            | Helped to perform detail SOX control testing for control Inventory- DC - Inv Valuation Physical Inv Control 2                     |
| Chris Streiferd        | Staff/Assistant  | 1/27/2011   | \$87.72       | 0.80  | \$70.18     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Team meeting with Francette Bueno, Jonathan Young, Pamela Mazzoni   |
| Chris Streiferd        | Staff/Assistant  | 1/27/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0003 IA participation in management meetings | Prepared for Baseline Reviews Discussion  |
| Chris Streiferd        | Staff/Assistant  | 1/27/2011   | \$87.72       | 1.40  | \$122.81    | Audit Services - Internal Audit Services | 0003 IA participation in management meetings | Baseline Reviews Discussion   |
| Francette Bueno        | Manager          | 1/27/2011   | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Audit Services | 0001 EY PMO                                  | Budget and Status Reporting for completing project  |
| Francette Bueno        | Manager          | 1/27/2011   | \$87.72       | 2.10  | \$184.21    | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | IA and IT Status to discuss PWC comments  |
| Francette Bueno        | Manager          | 1/27/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | IA and PwC meetings for direct assistance testing   |
| Francette Bueno        | Manager          | 1/27/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Internal Update Meetings to discuss review comments   |
| Jason Laning           | Staff/Assistant  | 1/27/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Daily status meeting to discuss PWC comments on controls testing  |
| Johnny Sandhu          | Senior Manager   | 1/27/2011   | \$87.72       | 4.90  | \$429.83    | Audit Services - Internal Audit Services | 0000 General                                 | 2nd level reviewing controls Cash Disbursements testing   |
| Jonathan Young         | Senior Associate | 1/27/2011   | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Audit Services | 0003 IA participation in management meetings | Management meeting to discuss exceptions during remediation control testing   |
| Allie Simpson          | Staff/Assistant  | 1/28/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Status meetings to discuss new control initiatives  |
| Anelia Mirochnikova    | Manager          | 1/28/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0003 IA participation in management meetings | Meeting with Cathrine Huddleson regarding LSTC issue.   |
| Chase Duncan           | Senior Associate | 1/28/2011   | \$87.72       | 6.40  | \$561.41    | Audit Services - Internal Audit Services | 0005 BP - Planning & Coordination            | Helped to perform detail SOX control testing for control Inventory- DC - Inv Valuation Physical Inv Control 1                     |
| Francette Bueno        | Manager          | 1/28/2011   | \$87.72       | 1.50  | \$131.58    | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | IA and IT Status; IA and PwC meetings; Internal Update Meetings   |
| Francette Bueno        | Manager          | 1/28/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | IA and IT Status to discuss outstanding controls  |
| Francette Bueno        | Manager          | 1/28/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | IA and PwC meetings to discuss review comments  |
| Jason Laning           | Staff/Assistant  | 1/28/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Daily status meeting to review comments on testing  |
| Johnny Sandhu          | Senior Manager   | 1/28/2011   | \$87.72       | 4.90  | \$429.83    | Audit Services - Internal Audit Services | 0000 General                                 | 2nd level reviewing controls Purchases and Payables PO process testing  |
| Jonathan Young         | Senior Associate | 1/28/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | IT IA team meeting with FBueno, PMazzomi and Cstreiferd   |
| Anelia Mirochnikova    | Manager          | 1/31/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Team status update to review progress with outstanding controls and review comments   |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/31/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Team Weekly Status Update Meeting/Status Update Meeting/Discussed open items for UK controls testing and BBI outstanding controls |
| Jason Laning           | Staff/Assistant  | 1/31/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Audit Services | 0002 IA Team Meetings                        | Daily Status Meeting to discuss outstanding controls testing and responsibilities   |



| Name                   | Rank/Title       | Date / Week | Rate per Hour | Hours | Fees @ Rate | Project Category                           | Activity Code  |   |
|------------------------|------------------|-------------|---------------|-------|-------------|--|--|---|
| Jonathan Young         | Senior Associate | 1/31/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services   | 0002 IA Team Meetings                                    | Meeting to discuss status of IT Sox testing to discuss outstanding controls                             |
| Pamela Mazzoni         | Senior Associate | 1/31/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services   | 0002 IA Team Meetings                                    | Daily meetings with the team to discuss the open items on controls testing                              |
| Poonam Shah            | Senior Associate | 1/31/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Audit Services   | 0002 IA Team Meetings                                    | Internal Team Meeting to discuss new controls   |
| Anelia Mirochnikova    | Manager          | 1/3/2011    | \$87.72       | 4.80  | \$421.06    | Audit Services - Internal Control Services | 0008 BP - Interim - Quality Review                       | Review of interim testing   |
| Anelia Mirochnikova    | Manager          | 1/3/2011    | \$87.72       | 3.20  | \$280.70    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Review of rollforward testing   |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/3/2011    | \$87.72       | 8.50  | \$745.62    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Assisted with spreadsheet testing to test Inventory- Online Inventory Receiving                         |
| Chase Duncan           | Senior Associate | 1/3/2011    | \$87.72       | 9.10  | \$798.25    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Performed detail SOX rollforward testing of International Consolidation Controls and Inventory Controls |
| Jamil Wazed            | Staff/Assistant  | 1/3/2011    | \$87.72       | 7.50  | \$657.90    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Interim testing of controls.  |
| Minhaz Lakhani         | Senior Associate | 1/3/2011    | \$87.72       | 3.10  | \$271.93    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Performed Control testing on Purchase order matching 2  |
| Minhaz Lakhani         | Senior Associate | 1/3/2011    | \$87.72       | 2.90  | \$254.39    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Obtained invoices from Anya for control testing and reviewed  |
| Minhaz Lakhani         | Senior Associate | 1/3/2011    | \$87.72       | 1.50  | \$131.58    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Reviewed and tested Zero rent reserve entries   |
| Poonam Shah            | Senior Associate | 1/3/2011    | \$87.72       | 3.50  | \$307.02    | Audit Services - Internal Control Services | 0008 BP - Interim - Quality Review                       | Reviewed Canada inventory controls  |
| Poonam Shah            | Senior Associate | 1/3/2011    | \$87.72       | 2.50  | \$219.30    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Reviewed Canada PPE controls  |
| Poonam Shah            | Senior Associate | 1/3/2011    | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Control Services | 0023 PwC Direct Assistance - Testing                     | Reviewed Amortization Models testing  |
| Allie Simpson          | Staff/Assistant  | 1/4/2011    | \$87.72       | 4.30  | \$377.20    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed testing for Co-Op Advertising 2 and 3   |
| Anelia Mirochnikova    | Manager          | 1/4/2011    | \$87.72       | 5.30  | \$464.92    | Audit Services - Internal Control Services | 0008 BP - Interim - Quality Review                       | Review of interim testing   |
| Anelia Mirochnikova    | Manager          | 1/4/2011    | \$87.72       | 2.70  | \$236.84    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Review of rollforward testing   |
| Chase Duncan           | Senior Associate | 1/4/2011    | \$87.72       | 9.80  | \$859.66    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Performed detail SOX rollforward testing of International Consolidation Controls and Inventory Controls |
| Poonam Shah            | Senior Associate | 1/4/2011    | \$87.72       | 6.50  | \$570.18    | Audit Services - Internal Control Services | 0008 BP - Interim - Quality Review                       | Reviewed Canada inventory controls  |
| Poonam Shah            | Senior Associate | 1/4/2011    | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Reviewed Canada payroll controls  |
| Shakeya McDow          | Manager          | 1/4/2011    | \$87.72       | 4.50  | \$394.74    | Audit Services - Internal Control Services | 0008 BP - Interim - Quality Review                       | Interim Quality Review to review the quality of the engagement  |
| Anelia Mirochnikova    | Manager          | 1/5/2011    | \$87.72       | 4.60  | \$403.51    | Audit Services - Internal Control Services | 0008 BP - Interim - Quality Review                       | Review of interim testing for spreadsheet testing   |
| Anelia Mirochnikova    | Manager          | 1/5/2011    | \$87.72       | 5.10  | \$447.37    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Review of rollforward testing   |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/5/2011    | \$87.72       | 3.50  | \$307.02    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Tested Int'l consolidation controls 1   |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/5/2011    | \$87.72       | 3.10  | \$271.93    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Tested Int'l consolidation controls 2   |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/5/2011    | \$87.72       | 3.00  | \$263.16    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Tested Int'l consolidation controls 7   |

| Name                   | Rank/Title       | Date / Week | Rate per Hour | Hours | Fees @ Rate | Project Category                           | Activity Code  |   |
|------------------------|------------------|-------------|---------------|-------|-------------|--|--|---|
| Chase Duncan           | Senior Associate | 1/5/2011    | \$87.72       | 8.80  | \$771.94    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation | Helped to perform detail SOX control testing and track progress of testing                                  |
| Jamil Wazed            | Staff/Assistant  | 1/5/2011    | \$87.72       | 6.40  | \$561.41    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation | Interim testing of controls for equity stock compensation control 1   |
| Minhaz Lakhani         | Senior Associate | 1/5/2011    | \$87.72       | 5.40  | \$473.69    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation | Amortization Expense Calculuations - P10 DVD & B Ray  |
| Minhaz Lakhani         | Senior Associate | 1/5/2011    | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation | Created notes for online amortization expense JE tie out.   |
| Minhaz Lakhani         | Senior Associate | 1/5/2011    | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation | Inventory Store Rental Library & amortization #2  |
| Minhaz Lakhani         | Senior Associate | 1/5/2011    | \$87.72       | 0.20  | \$17.54     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation | communicated with Anya for PO Matching 2 missing invoices   |
| Minhaz Lakhani         | Senior Associate | 1/5/2011    | \$87.72       | 4.10  | \$359.65    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation | Tested controls for 2010 Inventory - Online Rental Amortization   |
| Minhaz Lakhani         | Senior Associate | 1/5/2011    | \$87.72       | 3.10  | \$271.93    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation | Tested controls for 2010 Inventory- Online Inventory Receiving Control Matrix                               |
| Minhaz Lakhani         | Senior Associate | 1/5/2011    | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation | Tested controls for 2010 Inventory- Store Rental Library and Amortization Control Matrix-1-3-2010           |
| Poonam Shah            | Senior Associate | 1/5/2011    | \$87.72       | 3.50  | \$307.02    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                      | Reviewed Canada P&P and Consolidation controls  |
| Poonam Shah            | Senior Associate | 1/5/2011    | \$87.72       | 4.50  | \$394.74    | Audit Services - Internal Control Services | 0023 PwC Direct Assistance - Testing                   | Reviewed Amortization Models testing  |
| Anelia Mirochnikova    | Manager          | 1/6/2011    | \$87.72       | 4.90  | \$429.83    | Audit Services - Internal Control Services | 0008 BP - Interim - Quality Review                     | Review of interim testing   |
| Anelia Mirochnikova    | Manager          | 1/6/2011    | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                      | Review of rollforward testing   |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/6/2011    | \$87.72       | 4.50  | \$394.74    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                      | Tested Int'l consolidation controls 5   |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/6/2011    | \$87.72       | 4.90  | \$429.83    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                      | Tested Int'l consolidation controls 1,2,7.  |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/6/2011    | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                      | Update testing status document.   |
| Chase Duncan           | Senior Associate | 1/6/2011    | \$87.72       | 9.80  | \$859.66    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation | Helped to perform detail SOX control testing for PP&E Testing Control 9                                     |
| Minhaz Lakhani         | Senior Associate | 1/6/2011    | \$87.72       | 5.20  | \$456.14    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation | Payroll Processing Controls #3 (Kronos_2010), #7 (ADP_2010), #6 (Positive Pay_2010) and #4 (checklist_2010) |
| Minhaz Lakhani         | Senior Associate | 1/6/2011    | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation | On-line rental library and amortization control # 1   |
| Minhaz Lakhani         | Senior Associate | 1/6/2011    | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation | Store rental library and amortization control # 3   |
| Minhaz Lakhani         | Senior Associate | 1/6/2011    | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation | Store rental library and amortization control # 7- Performed control testing                                |
| Poonam Shah            | Senior Associate | 1/6/2011    | \$87.72       | 3.10  | \$271.93    | Audit Services - Internal Control Services | 0008 BP - Interim - Quality Review                     | Reviewed Canada Cash Management controls  |
| Poonam Shah            | Senior Associate | 1/6/2011    | \$87.72       | 5.80  | \$508.78    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                      | Reviewed Canada general controls  |
| Anelia Mirochnikova    | Manager          | 1/7/2011    | \$87.72       | 4.20  | \$368.42    | Audit Services - Internal Control Services | 0008 BP - Interim - Quality Review                     | Review of interim testing for controls for Purchases and Payables Controls 3 and 6                          |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/7/2011    | \$87.72       | 4.10  | \$359.65    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                      | Tested PP&E-Fixed Asset Management-Controls 1 & 5   |

| Name                   | Rank/Title       | Date / Week | Rate per Hour | Hours | Fees @ Rate | Project Category                           | Activity Code  |  |
|------------------------|------------------|-------------|---------------|-------|-------------|--|--|--|
| Bianca Edirimanasinghe | Staff/Assistant  | 1/7/2011    | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Tested PP&E-Lease Accounting-Control 8   |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/7/2011    | \$87.72       | 2.50  | \$219.30    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Tested PP&E-Fixed Asset Management-Control 5   |
| Minhaz Lakhani         | Senior Associate | 1/7/2011    | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | obtained information to clarify testing of Amortization entries.   |
| Minhaz Lakhani         | Senior Associate | 1/7/2011    | \$87.72       | 0.60  | \$52.63     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Scanned, inventory control testing documents   |
| Minhaz Lakhani         | Senior Associate | 1/7/2011    | \$87.72       | 0.10  | \$8.77      | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Finalized the following controls and sent to Anelia Mirochnikova for review. Store Rental Library & Amortization - Control # 2, 3, 4, 5, 6, 7 and 10                         |
| Minhaz Lakhani         | Senior Associate | 1/7/2011    | \$87.72       | 0.10  | \$8.77      | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Finalized the following controls and sent to Anelia Mirochnikova for review. Store On-line Inventory Receiving - Control # 2   |
| Minhaz Lakhani         | Senior Associate | 1/7/2011    | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Edit and review of timesheets in connection with the preparation of the fee statements and fee applications, and to bill for reasonable amounts of time performing such work |
| Minhaz Lakhani         | Senior Associate | 1/7/2011    | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Status Meetings to discuss outstanding controls and review comments  |
| Allie Simpson          | Staff/Assistant  | 1/10/2011   | \$87.72       | 4.00  | \$350.88    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed testing for Co-Op Advertising Control 4  |
| Allie Simpson          | Staff/Assistant  | 1/10/2011   | \$87.72       | 4.50  | \$394.74    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed testing for Studio Price Protection Control 2  |
| Anelia Mirochnikova    | Manager          | 1/10/2011   | \$87.72       | 9.10  | \$798.25    | Audit Services - Internal Control Services | 0008 BP - Interim - Quality Review                       | Review of interim testing for controls for Revenues and Receivables-Online Rental Retail Control 2 and 3   |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/10/2011   | \$87.72       | 2.50  | \$219.30    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Tested Inventory cycles and sub-cycles-PP&E-Control 1  |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/10/2011   | \$87.72       | 3.50  | \$307.02    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Tested Inventory cycles and sub-cycles-PP&E-Lease Acctng-Control 2, Control 8  |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/10/2011   | \$87.72       | 2.50  | \$219.30    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Tested Inventory cycles and sub-cyclesPP&E-FixedAssetMana Control 5  |
| Chase Duncan           | Senior Associate | 1/10/2011   | \$87.72       | 8.70  | \$763.16    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Tracked progress of SOX testing by updating status on outstanding controls   |
| Minhaz Lakhani         | Senior Associate | 1/10/2011   | \$87.72       | 3.50  | \$307.02    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Tested Royalty Revenue 1 & 2 and sent to Poonam for review.  |
| Minhaz Lakhani         | Senior Associate | 1/10/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Fixed comments for Payroll Processing Control #1, 2, 12, 13 and sent for 2nd level review.   |
| Minhaz Lakhani         | Senior Associate | 1/10/2011   | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | PO Matching #2 - Canada  |
| Minhaz Lakhani         | Senior Associate | 1/10/2011   | \$87.72       | 4.00  | \$350.88    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Tested Payroll Processing Control # 3, 4, 6 and 7, send to Poonam Shah and then to Anelia Mirochnikova.  |
| Minhaz Lakhani         | Senior Associate | 1/10/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Blockbuster Internal Audit daily status meeting to discuss review comments   |
| Poonam Shah            | Senior Associate | 1/10/2011   | \$87.72       | 3.90  | \$342.11    | Audit Services - Internal Control Services | 0008 BP - Interim - Quality Review                       | Reviewed Canada cash management controls   |
| Poonam Shah            | Senior Associate | 1/10/2011   | \$87.72       | 3.40  | \$298.25    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Reviewed Payroll Processing controls   |
| Poonam Shah            | Senior Associate | 1/10/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0023 PwC Direct Assistance - Testing                     | Reviewed SAS 70 testing  |

| Name                   | Rank/Title       | Date / Week | Rate per Hour | Hours | Fees @ Rate | Project Category                           | Activity Code  |   |
|------------------------|------------------|-------------|---------------|-------|-------------|--|--|---|
| Allie Simpson          | Staff/Assistant  | 1/11/2011   | \$87.72       | 8.50  | \$745.62    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed testing for Studio Price Protection Control 3 and 5   |
| Anelia Mirochnikova    | Manager          | 1/11/2011   | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Control Services | 0008 BP - Interim - Quality Review                       | Coordination and planning of testing of spreadsheets/reports/queries                                      |
| Anelia Mirochnikova    | Manager          | 1/11/2011   | \$87.72       | 3.70  | \$324.56    | Audit Services - Internal Control Services | 0008 BP - Interim - Quality Review                       | Review of rollforward testing of controls   |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/11/2011   | \$87.72       | 4.10  | \$359.65    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Tested Inventory cycles and sub-cycles-Inv-DC-Inv-Control 7   |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/11/2011   | \$87.72       | 4.50  | \$394.74    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Tested Inventory cycles and sub-cycles-Inv-DC>Returns Processing Control 3                                |
| Chase Duncan           | Senior Associate | 1/11/2011   | \$87.72       | 8.90  | \$780.71    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Helped to perform detail SOX control testing on control Inventory-Inventory Obsolescence Control 3        |
| Minhaz Lakhani         | Senior Associate | 1/11/2011   | \$87.72       | 4.80  | \$421.06    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Tested and sent payroll processing 1,2,12,13 to Poonam for review.  |
| Minhaz Lakhani         | Senior Associate | 1/11/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Cleared comments on Royalty Revenue/Receivable Control 1 & 2 and sent Anelia.                             |
| Minhaz Lakhani         | Senior Associate | 1/11/2011   | \$87.72       | 0.10  | \$8.77      | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Sent payroll processing 1,2,12,13 to Anelia Mirochnikova for second Level review.                         |
| Minhaz Lakhani         | Senior Associate | 1/11/2011   | \$87.72       | 1.10  | \$96.49     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Tested following controls and sent to Poonam Shah for 1st level review. 1, Payroll Benefit Control # 1    |
| Minhaz Lakhani         | Senior Associate | 1/11/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Tested following controls and sent to Poonam Shah for 1st level review. 2, Payroll Payroll Processing # 9 |
| Minhaz Lakhani         | Senior Associate | 1/11/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Tested following controls and sent to Poonam Shah for 1st level review. 3, Equity Stock Compensation # 3  |
| Minhaz Lakhani         | Senior Associate | 1/11/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Tested following controls and sent to Poonam Shah for 1st level review. 4, Treasury - Debt #3             |
| Minhaz Lakhani         | Senior Associate | 1/11/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Blockbuster Internal Audit daily status meeting to discuss PWC Comments                                   |
| Poonam Shah            | Senior Associate | 1/11/2011   | \$87.72       | 4.20  | \$368.42    | Audit Services - Internal Control Services | 0008 BP - Interim - Quality Review                       | Reviewed Royalty Revenue / Receivables controls   |
| Poonam Shah            | Senior Associate | 1/11/2011   | \$87.72       | 4.20  | \$368.42    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Reviewed DSV controls   |
| Shakeya McDow          | Manager          | 1/11/2011   | \$87.72       | 7.90  | \$692.99    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Remediation Controls Quality Review   |
| Allie Simpson          | Staff/Assistant  | 1/12/2011   | \$87.72       | 8.50  | \$745.62    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed testing for DC Returns Processing 1 and 4   |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/12/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Following up on open items related to control testing/Inquiry of IA dept on GL detail.                    |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/12/2011   | \$87.72       | 6.20  | \$543.86    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Tested Treasury cash management cycles and sub-cycles-Inv-DC-Inventory Val Phy Inv-Control 6              |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/12/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Updated Controls status spreadsheet   |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/12/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Update testing for Inv-DC>Returns Processing Control 3  |
| Chase Duncan           | Senior Associate | 1/12/2011   | \$87.72       | 9.60  | \$842.11    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Helped to perform detail SOX control testing on Inventory- Inventory Obsolescence Control 1 and 2         |

| Name                   | Rank/Title       | Date / Week | Rate per Hour | Hours | Fees @ Rate | Project Category                           | Activity Code  |  |
|------------------------|------------------|-------------|---------------|-------|-------------|--|--|--|
| Minhaz Lakhani         | Senior Associate | 1/12/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Sent the following controls to Anelia Mirochnikova for 2nd level review after clearing comments<br>Payroll Benefit - Control # 1<br>2. Payroll Processing - Control # 9<br>3. Equity Stock Compensation - Control # 3<br>4. Treasury - Debt - Control #3 |
| Minhaz Lakhani         | Senior Associate | 1/12/2011   | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Tested Control # 10 Payroll Processing and sent to Poonam for review.  |
| Minhaz Lakhani         | Senior Associate | 1/12/2011   | \$87.72       | 1.70  | \$149.12    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Online Rental Amortization Control #1, 2010 Inventory - Online Rental Amortization.xls, 1, Payroll Benefit - Control # 1   |
| Minhaz Lakhani         | Senior Associate | 1/12/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Online Rental Amortization Control #1, 2010 Inventory - Online Rental Amortization.xls, 2, Payroll Processing - Control # 9  |
| Minhaz Lakhani         | Senior Associate | 1/12/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Online Rental Amortization Control #1, 2010 Inventory - Online Rental Amortization.xls, 3. Equity Stock Compensation - Control # 3   |
| Minhaz Lakhani         | Senior Associate | 1/12/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Online Rental Amortization Control #1, 2010 Inventory - Online Rental Amortization.xls, 4. Treasury - Debt - Control #3  |
| Minhaz Lakhani         | Senior Associate | 1/12/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Blockbuster Internal Audit daily status meeting to discuss outstanding controls  |
| Shakeya McDow          | Manager          | 1/12/2011   | \$87.72       | 7.50  | \$657.90    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Remediation Controls Quality Review  |
| Allie Simpson          | Staff/Assistant  | 1/13/2011   | \$87.72       | 4.50  | \$394.74    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed testing for Online Postage Expense 1   |
| Allie Simpson          | Staff/Assistant  | 1/13/2011   | \$87.72       | 4.00  | \$350.88    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed testing for Store- Physical Inventory and Shrink Control 3   |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/13/2011   | \$87.72       | 3.00  | \$263.16    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Tested Treasury bank rec & access cycles and sub-cycles-Treasury-Cash Mgmt-Control # 4   |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/13/2011   | \$87.72       | 2.70  | \$236.84    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Tested Treasury bank rec & access cycles and sub-cycles-Treasury-Cash Mgmt-Control # 7   |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/13/2011   | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Tested Treasury-BankRec Q4   |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/13/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Updated Controls status spreadsheet/Status and Filing.   |
| Chase Duncan           | Senior Associate | 1/13/2011   | \$87.72       | 9.60  | \$842.11    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Helped to perform detail SOX control testing and track progress of testing   |
| Minhaz Lakhani         | Senior Associate | 1/13/2011   | \$87.72       | 0.10  | \$8.77      | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Inquired of Anya Kuznetsova for the following control testing - Inventory - On-line inventory receiving - Control #3   |
| Minhaz Lakhani         | Senior Associate | 1/13/2011   | \$87.72       | 0.10  | \$8.77      | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Inquired of Anya Kuznetsova for the following control testing Inventory Store rental Library and amortization # 8  |
| Minhaz Lakhani         | Senior Associate | 1/13/2011   | \$87.72       | 2.90  | \$254.39    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Tested and sent 2010 Inventory - Rev Share Control # 10 to Poonam for 1st level review.  |
| Minhaz Lakhani         | Senior Associate | 1/13/2011   | \$87.72       | 3.60  | \$315.79    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Tested and sent Inventory - Online Inventory receiving Control # to Poonam for 1st level review.   |
| Minhaz Lakhani         | Senior Associate | 1/13/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Blockbuster Internal Audit daily status meeting to discuss new outstanding control responsibilities  |
| Shakeya McDow          | Manager          | 1/13/2011   | \$87.72       | 7.40  | \$649.13    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Remediation Controls Quality Review to review tested controls  |
| Allie Simpson          | Staff/Assistant  | 1/14/2011   | \$87.72       | 8.50  | \$745.62    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed testing for Store Retail Inventory Val and COS Control 1 and 2   |

| Name                   | Rank/Title       | Date / Week | Rate per Hour | Hours | Fees @ Rate | Project Category                           | Activity Code  |   |
|------------------------|------------------|-------------|---------------|-------|-------------|--|--|---|
| Bianca Edirimanasinghe | Staff/Assistant  | 1/14/2011   | \$87.72       | 7.30  | \$640.36    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Tested Treasury Foreign Exchange cycles and sub-cycles-Controls 1, 2.                         |
| Chase Duncan           | Senior Associate | 1/14/2011   | \$87.72       | 7.10  | \$622.81    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Helped to track progress on outstanding controls testing                                      |
| Minhaz Lakhani         | Senior Associate | 1/14/2011   | \$87.72       | 0.10  | \$8.77      | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Control # 10 Payroll Processing forwarded for 2nd level review.                               |
| Minhaz Lakhani         | Senior Associate | 1/14/2011   | \$87.72       | 0.30  | \$26.32     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Performed 1st level review on Treasury-BankRec Q4 - Control #1 and sent for 2nd level review. |
| Minhaz Lakhani         | Senior Associate | 1/14/2011   | \$87.72       | 3.60  | \$315.79    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Reviewed Blockbuster organization chart for PO Matching 2 and made appropriate documentation  |
| Minhaz Lakhani         | Senior Associate | 1/14/2011   | \$87.72       | 0.10  | \$8.77      | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Forwarded Inventory controls testing e-mail to Chase Duncan.                                  |
| Minhaz Lakhani         | Senior Associate | 1/14/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Internal Status meeting to discuss review comments on controls testing                        |
| Minhaz Lakhani         | Senior Associate | 1/14/2011   | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Meeting with Blockbuster personnel to discuss control procedures.                             |
| Minhaz Lakhani         | Senior Associate | 1/14/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Blockbuster Internal Audit daily status meeting to discuss progress on outstanding controls   |
| Minhaz Lakhani         | Senior Associate | 1/14/2011   | \$87.72       | 0.30  | \$26.32     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Resolved issues with Inventory Store Rental Library & Amort #3 and #7 testing                 |
| Minhaz Lakhani         | Senior Associate | 1/14/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Reviewed WP5-Q1 Online Inventory Receiving True-Up Jes  |
| Minhaz Lakhani         | Senior Associate | 1/14/2011   | \$87.72       | 0.30  | \$26.32     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Fixed the comments on 2010 Inventory - Rev Share Control # 10                                 |
| Poonam Shah            | Senior Associate | 1/14/2011   | \$87.72       | 2.10  | \$184.21    | Audit Services - Internal Control Services | 0008 BP - Interim - Quality Review                       | Reviewed P&P, DSV, Inventory controls   |
| Poonam Shah            | Senior Associate | 1/14/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0008 BP - Interim - Quality Review                       | Reviewed DSV  |
| Poonam Shah            | Senior Associate | 1/14/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0008 BP - Interim - Quality Review                       | Reviewed Inventory controls   |
| Poonam Shah            | Senior Associate | 1/14/2011   | \$87.72       | 5.10  | \$447.37    | Audit Services - Internal Control Services | 0023 PwC Direct Assistance - Testing                     | 1st level reviewed Additions testing  |
| Allie Simpson          | Staff/Assistant  | 1/17/2011   | \$87.72       | 8.50  | \$745.62    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed testing for Accounting for Advertising- Control 1 and Revenue Share Control 6       |
| Anelia Mirochnikova    | Manager          | 1/17/2011   | \$87.72       | 5.60  | \$491.23    | Audit Services - Internal Control Services | 0008 BP - Interim - Quality Review                       | Review of interim testing for Tax Income Tax Control 4 and 5                                  |
| Anelia Mirochnikova    | Manager          | 1/17/2011   | \$87.72       | 5.10  | \$447.37    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Review of YE testing  |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/17/2011   | \$87.72       | 3.70  | \$324.56    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Tested Treasury-ForeignExchange (Control 1 and 2)   |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/17/2011   | \$87.72       | 2.50  | \$219.30    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Tested Treasury-CashMana-Control 3  |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/17/2011   | \$87.72       | 1.50  | \$131.58    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Tested Inv-DC Inventory Val Phy Inv-Control 7   |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/17/2011   | \$87.72       | 1.50  | \$131.58    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Updated Controls Status spreadsheet   |
| Minhaz Lakhani         | Senior Associate | 1/17/2011   | \$87.72       | 3.50  | \$307.02    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Tested Gift Cards - Control 1 & 4 and sent for 1st level review                               |
| Minhaz Lakhani         | Senior Associate | 1/17/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Reviewed Inventory - Online Inventory receiving Control #1 and sent for 2nd level review.     |
| Minhaz Lakhani         | Senior Associate | 1/17/2011   | \$87.72       | 3.50  | \$307.02    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Tested 2010 Inventory - Rev Share Control # 10 and sent for review.                           |

| Name                  | Rank/Title       | Date / Week | Rate per Hour | Hours | Fees @ Rate | Project Category                           | Activity Code  |  |
|-----------------------|------------------|-------------|---------------|-------|-------------|--|--|--|
| Minhaz Lakhani        | Senior Associate | 1/17/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Forwarded Control # 10 Payroll Processing for 2nd level review. Cleared related Queries.   |
| Minhaz Lakhani        | Senior Associate | 1/17/2011   | \$87.72       | 0.10  | \$8.77      | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Forwarded control 1 & 4 - Gift Cards for 2ND level review  |
| Minhaz Lakhani        | Senior Associate | 1/17/2011   | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Tested NRP #2 and # 7 - sent for 1st level review  |
| Minhaz Lakhani        | Senior Associate | 1/17/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Tested Revenue & Receivable - Rental Retail - Restricted Access Management Review for Sales Audit - Control # 1  |
| Minhaz Lakhani        | Senior Associate | 1/17/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Sent for 1st level review- Revenue & Receivable - Rental Retail - Restricted Access Management Review for Sales Audit  |
| Poonam Shah           | Senior Associate | 1/17/2011   | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Control Services | 0008 BP - Interim - Quality Review                       | Reviewed Revenue & Receivables   |
| Poonam Shah           | Senior Associate | 1/17/2011   | \$87.72       | 1.50  | \$131.58    | Audit Services - Internal Control Services | 0008 BP - Interim - Quality Review                       | Reviewed RevShare controls   |
| Poonam Shah           | Senior Associate | 1/17/2011   | \$87.72       | 2.50  | \$219.30    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Reviewed Equity  |
| Poonam Shah           | Senior Associate | 1/17/2011   | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Reviewed P&P controls  |
| Shakeya McDow         | Manager          | 1/17/2011   | \$87.72       | 8.30  | \$728.08    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Remediation Controls Quality Review  |
| Allie Simpson         | Staff/Assistant  | 1/18/2011   | \$87.72       | 4.50  | \$394.74    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed testing for Revenue Share Control 7  |
| Allie Simpson         | Staff/Assistant  | 1/18/2011   | \$87.72       | 4.00  | \$350.88    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed testing for Cash Management Control 2  |
| Anelia Mirochnikova   | Manager          | 1/18/2011   | \$87.72       | 5.10  | \$447.37    | Audit Services - Internal Control Services | 0008 BP - Interim - Quality Review                       | Review of interim testing for Inventory- DC Returns Processing Controls 1,2 and 4  |
| Anelia Mirochnikova   | Manager          | 1/18/2011   | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Review of YE testing   |
| Bianca Edirmanasinghe | Staff/Assistant  | 1/18/2011   | \$87.72       | 7.50  | \$657.90    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Tested Purchases&Payables-Invoice Processing-Samples 23 to 30  |
| Bianca Edirmanasinghe | Staff/Assistant  | 1/18/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Tested UK Treasury Cash Management Cycles-Control 3  |
| Bianca Edirmanasinghe | Staff/Assistant  | 1/18/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Updated Controls Status spreadsheet  |
| Minhaz Lakhani        | Senior Associate | 1/18/2011   | \$87.72       | 0.10  | \$8.77      | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Forwarded Revenue & Receivables - Non-Returned Product Sales Control #2 and # 7 for 2nd level review.  |
| Minhaz Lakhani        | Senior Associate | 1/18/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Researched Titles discrepancies in Blockbuster Org Chart   |
| Minhaz Lakhani        | Senior Associate | 1/18/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Reviewed comments on Revenue & Receivable - Rental Retail - Restricted Access Management Review for Sales Audit - Control # 1 and sent for 2nd level review.                       |
| Minhaz Lakhani        | Senior Associate | 1/18/2011   | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Tested PO Processing Control # 2 &3 and sent for 1st level review.   |
| Minhaz Lakhani        | Senior Associate | 1/18/2011   | \$87.72       | 1.50  | \$131.58    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Tested the following control and sent for 1st level review. Store Rental Library & Amortization- Control # 8   |
| Minhaz Lakhani        | Senior Associate | 1/18/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Verified controls completed and provided copies to Chase. Revenue & Receivables - Gift cards 1& 4<br>Revenue & Receivables - NRP - 2&7<br>Revenue & Receivables -Rental Retail - 1 |
| Minhaz Lakhani        | Senior Associate | 1/18/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Verified controls completed and provided copies to Chase. Revenue & Receivables - NRP - 2&7  |

| Name                   | Rank/Title       | Date / Week | Rate per Hour | Hours | Fees @ Rate | Project Category                           | Activity Code  |   |
|------------------------|------------------|-------------|---------------|-------|-------------|--|--|---|
| Minhaz Lakhani         | Senior Associate | 1/18/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Verified controls completed and provided copies to Chase. Revenue & Receivables -Rental Retail - 1  |
| Minhaz Lakhani         | Senior Associate | 1/18/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Tested the following control and sent for 1st level review. Payroll Processing - Control # 8  |
| Minhaz Lakhani         | Senior Associate | 1/18/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Tested the following control and sent for 1st level review. PO Processing Control # 2 & 3   |
| Minhaz Lakhani         | Senior Associate | 1/18/2011   | \$87.72       | 0.40  | \$35.09     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | reviewed Store Rental Library & Amortization- Control # 8 and forwarded for 2nd Level review.   |
| Shakeya McDow          | Manager          | 1/18/2011   | \$87.72       | 8.10  | \$710.53    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Remediation Controls Quality Review   |
| Allie Simpson          | Staff/Assistant  | 1/19/2011   | \$87.72       | 8.50  | \$745.62    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed testing for Cash Disbursements Control 2 and 6  |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/19/2011   | \$87.72       | 3.50  | \$307.02    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Tested Purchases & Payables Invoice Processing/Finalized controls for 2nd review  |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/19/2011   | \$87.72       | 5.50  | \$482.46    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Tested UK Payroll Testing for Controls  |
| Jason Laning           | Staff/Assistant  | 1/19/2011   | \$87.72       | 7.50  | \$657.90    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed and documented testing for DC inventory shipping and receiving #5   |
| Minhaz Lakhani         | Senior Associate | 1/19/2011   | \$87.72       | 2.20  | \$192.98    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Tested the following control and sent for 1st level review. Revenue & Receivables - Coupons & Promotions - Control # 4                      |
| Minhaz Lakhani         | Senior Associate | 1/19/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Performed 1st level review and forwarded for 2nd level review for the following control - Rollfwd Testing UKUK-Treasury-CashMgt-Control # 3 |
| Minhaz Lakhani         | Senior Associate | 1/19/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Performed 1st level review and forwarded for 2nd level review for the following control Tax- Tax Income- Tax Provision Control 1            |
| Minhaz Lakhani         | Senior Associate | 1/19/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Performed 1st level review and forwarded for 2nd level review for the following controls PPE - Fixed Assets Mgmt - Controls 3 & 7           |
| Minhaz Lakhani         | Senior Associate | 1/19/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Performed 1st level review and forwarded for 2nd level review for the following control PPE - Lease Accounting #7                           |
| Minhaz Lakhani         | Senior Associate | 1/19/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Performed 1st level review Treasury- Cash Management- Control 2   |
| Minhaz Lakhani         | Senior Associate | 1/19/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Performed 1st level review and forwarded for 2nd level review for the following control Inventory DC to Store - Control 5-                  |
| Minhaz Lakhani         | Senior Associate | 1/19/2011   | \$87.72       | 0.30  | \$26.32     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Reviewed comments cleared from earlier review for the following control - Treasury- Cash Management- Control 2                              |
| Minhaz Lakhani         | Senior Associate | 1/19/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Performed 1st level review and forwarded for 2nd level review for the following control - Control # 10 Payroll Processing                   |
| Minhaz Lakhani         | Senior Associate | 1/19/2011   | \$87.72       | 0.20  | \$17.54     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Obtained and reviewed supporting documents for the following control to be tested. Equity - Stock Comp #4                                   |
| Shakeya McDow          | Manager          | 1/19/2011   | \$87.72       | 7.80  | \$684.22    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Remediation Controls Quality Review   |
| Allie Simpson          | Staff/Assistant  | 1/20/2011   | \$87.72       | 8.50  | \$745.62    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed testing for Invoice Processing for controls 3 and 6   |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/20/2011   | \$87.72       | 5.40  | \$473.69    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Tested UK Payroll/HR Benefits cycles  |
| Jason Laning           | Staff/Assistant  | 1/20/2011   | \$87.72       | 5.10  | \$447.37    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed and documented testing for Invoice Processing #5  |
| Minhaz Lakhani         | Senior Associate | 1/20/2011   | \$87.72       | 2.80  | \$245.62    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Tested Store Rental Library & Amortization Controls   |
| Minhaz Lakhani         | Senior Associate | 1/20/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Cleared queries on the following control . Revenue & Receivables - Coupons & Promotions - Control # 4                                       |



| Name                   | Rank/Title       | Date / Week | Rate per Hour | Hours | Fees @ Rate | Project Category                           | Activity Code  |  |
|------------------------|------------------|-------------|---------------|-------|-------------|--|--|--|
| Minhaz Lakhani         | Senior Associate | 1/20/2011   | \$87.72       | 0.30  | \$26.32     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Reviewed comments and updated the share drive with the following control documents Store Rental Library & Amortization- Control # 8  |
| Minhaz Lakhani         | Senior Associate | 1/20/2011   | \$87.72       | 0.10  | \$8.77      | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Forwarded Revenue & Receivables - Coupons & Promotions - Control # 4 for 2nd level review.   |
| Minhaz Lakhani         | Senior Associate | 1/20/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Status Meetings, Meeting with Blockbuster personnel etc to discuss outstanding controls  |
| Poonam Shah            | Senior Associate | 1/20/2011   | \$87.72       | 6.20  | \$543.86    | Audit Services - Internal Control Services | 0008 BP - Interim - Quality Review                       | Reviewed Treasury controls   |
| Poonam Shah            | Senior Associate | 1/20/2011   | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Reviewed Consolidation controls  |
| Shakeya McDow          | Manager          | 1/20/2011   | \$87.72       | 8.30  | \$728.08    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Remediation Controls Quality Review  |
| Allie Simpson          | Staff/Assistant  | 1/21/2011   | \$87.72       | 8.50  | \$745.62    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed testing for Invoice Processing 8 and PO Process 1  |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/21/2011   | \$87.72       | 7.60  | \$666.67    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Tested UK Consolidation and Financial Reporting Cycles-Control 1   |
| Jason Laning           | Staff/Assistant  | 1/21/2011   | \$87.72       | 4.60  | \$403.51    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed and documented testing for Canada - PP&E #1  |
| Jason Laning           | Staff/Assistant  | 1/21/2011   | \$87.72       | 3.50  | \$307.02    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed and documented testing for Invoice Processing #5   |
| Jonathan Young         | Senior Associate | 1/21/2011   | \$87.72       | 5.50  | \$482.46    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Quality review for INT6, C02.CA1, UK.CO6   |
| Minhaz Lakhani         | Senior Associate | 1/21/2011   | \$87.72       | 4.40  | \$385.97    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Tested PO Processing 2 & 3 and sent for 1st level review.  |
| Minhaz Lakhani         | Senior Associate | 1/21/2011   | \$87.72       | 0.80  | \$70.18     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Edit and review of timesheets in connection with the preparation of the fee statements and fee applications, and to bill for reasonable amounts of time performing such work |
| Minhaz Lakhani         | Senior Associate | 1/21/2011   | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Received supporting documents for Sales & Use Tax # 3, Tested and found missing documents.   |
| Minhaz Lakhani         | Senior Associate | 1/21/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Status Meetings, Meeting with Blockbuster personnel etc to discuss progress on outstanding controls  |
| Poonam Shah            | Senior Associate | 1/21/2011   | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Control Services | 0008 BP - Interim - Quality Review                       | Reviewed UK consolidation controls   |
| Poonam Shah            | Senior Associate | 1/21/2011   | \$87.72       | 2.50  | \$219.30    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Reviewed PO Processing   |
| Poonam Shah            | Senior Associate | 1/21/2011   | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Reviewed Inventory   |
| Poonam Shah            | Senior Associate | 1/21/2011   | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Reviewed PPE controls  |
| Shakeya McDow          | Manager          | 1/21/2011   | \$87.72       | 7.20  | \$631.58    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Remediation Controls Quality Review  |
| Allie Simpson          | Staff/Assistant  | 1/24/2011   | \$87.72       | 11.40 | \$1,000.01  | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed and documented testing for inventory- NPR # 1,3,4  |
| Anelia Mirochnikova    | Manager          | 1/24/2011   | \$87.72       | 11.50 | \$1,008.78  | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Review of interim testing for controls Inventory- Revenue Share 4 and 5  |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/24/2011   | \$87.72       | 5.50  | \$482.46    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Tested UK Treasury/Bank Rec Cycles   |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/24/2011   | \$87.72       | 1.50  | \$131.58    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Compiled UK Open items list. Sent to IA team and UK for review/request.  |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/24/2011   | \$87.72       | 1.50  | \$131.58    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Tested-UK Inventory-Physical Inv & Shrink-CONTROL 3 (Interim and Rollforward)  |

| Name                   | Rank/Title       | Date / Week | Rate per Hour | Hours | Fees @ Rate | Project Category                           | Activity Code  |  |
|------------------------|------------------|-------------|---------------|-------|-------------|--|--|--|
| Bianca Edirimanasinghe | Staff/Assistant  | 1/24/2011   | \$87.72       | 1.50  | \$131.58    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Tested-UK-Inventory-Rental Library & Amortization  |
| Chase Duncan           | Senior Associate | 1/24/2011   | \$87.72       | 4.00  | \$350.88    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Track progress of SOX testing  |
| Jason Laning           | Staff/Assistant  | 1/24/2011   | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed and documented testing for Canada - Consolidation #1                           |
| Jason Laning           | Staff/Assistant  | 1/24/2011   | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed and documented testing for Canada - NRP #1                                     |
| Jason Laning           | Staff/Assistant  | 1/24/2011   | \$87.72       | 2.80  | \$245.62    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed and documented testing for Canada - Rental Retail #1                           |
| Jason Laning           | Staff/Assistant  | 1/24/2011   | \$87.72       | 4.10  | \$359.65    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed and documented testing for Invoice Processing #5                               |
| Minhaz Lakhani         | Senior Associate | 1/24/2011   | \$87.72       | 2.20  | \$192.98    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Fixed the queries for Payroll Processing - Control # 8 and sent back for review.         |
| Minhaz Lakhani         | Senior Associate | 1/24/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Obtained information from Alex Golov relating to PO Processing - Control #3              |
| Minhaz Lakhani         | Senior Associate | 1/24/2011   | \$87.72       | 2.50  | \$219.30    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Stock compensation # 4 - Tested and sent for 1st level review.                           |
| Minhaz Lakhani         | Senior Associate | 1/24/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Payroll Processing - Control # 8 - Fixed queries and sent back for review.               |
| Minhaz Lakhani         | Senior Associate | 1/24/2011   | \$87.72       | 0.10  | \$8.77      | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | forwarded Payroll Processing - Control # 8 for 2nd level review.                         |
| Minhaz Lakhani         | Senior Associate | 1/24/2011   | \$87.72       | 0.10  | \$8.77      | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Stock Compensation - Control # 4 - Forwarded for 2nd level review.                       |
| Minhaz Lakhani         | Senior Associate | 1/24/2011   | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | PO Processing 2 & 3 - Fixed queries and sent back for review.                            |
| Minhaz Lakhani         | Senior Associate | 1/24/2011   | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Online inventory receiving - Control # 3 - tested and sent for 1st level review.         |
| Minhaz Lakhani         | Senior Associate | 1/24/2011   | \$87.72       | 0.20  | \$17.54     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | PO Processing 2 & 3 - sent for 2nd level review.   |
| Minhaz Lakhani         | Senior Associate | 1/24/2011   | \$87.72       | 0.40  | \$35.09     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Status Meeting with the team to discuss outstanding controls                             |
| Poonam Shah            | Senior Associate | 1/24/2011   | \$87.72       | 6.00  | \$526.32    | Audit Services - Internal Control Services | 0008 BP - Interim - Quality Review                       | Reviewed Payroll Processing, RevShare, Cash disbursement controls                        |
| Poonam Shah            | Senior Associate | 1/24/2011   | \$87.72       | 1.50  | \$131.58    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Reviewed Equity,   |
| Poonam Shah            | Senior Associate | 1/24/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | PO Processing  |
| Poonam Shah            | Senior Associate | 1/24/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Inventory controls   |
| Shakeya McDow          | Manager          | 1/24/2011   | \$87.72       | 7.80  | \$684.22    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Remediation Controls Quality Review  |
| Allie Simpson          | Staff/Assistant  | 1/25/2011   | \$87.72       | 10.60 | \$929.83    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Perfomed and documented testing for Purchases and Payables PO Process- 1,4,5             |
| Anelia Mirochnikova    | Manager          | 1/25/2011   | \$87.72       | 6.00  | \$526.32    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Review of rollforward testing  |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/25/2011   | \$87.72       | 2.20  | \$192.98    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Tested UK Consolidation Controls   |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/25/2011   | \$87.72       | 2.20  | \$192.98    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Discussed Review Comments on UK Treasury Cahs Management                                 |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/25/2011   | \$87.72       | 2.50  | \$219.30    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Tested UK-Revenue & Receivables-Rental-Retail-Control 1, Control 2 (Interim and Rollfwd) |

| Name                   | Rank/Title       | Date / Week | Rate per Hour | Hours | Fees @ Rate | Project Category                           | Activity Code  |   |
|------------------------|------------------|-------------|---------------|-------|-------------|--|--|---|
| Bianca Edirimanasinghe | Staff/Assistant  | 1/25/2011   | \$87.72       | 3.00  | \$263.16    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Tested UK-Purchases & Payables-Invoice Process-PO Matching-Control 3/Emailed open items to UK.            |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/25/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Updated testing for UK-Inv-Rental Library & Amortization-CONTROL 1 (Interim & Rollfwd)                    |
| Chase Duncan           | Senior Associate | 1/25/2011   | \$87.72       | 5.00  | \$438.60    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Track progress of SOX testing   |
| Chase Duncan           | Senior Associate | 1/25/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0023 PwC Direct Assistance - Testing                     | Perform testing for Additions and Retail Price Testing  |
| Jason Laning           | Staff/Assistant  | 1/25/2011   | \$87.72       | 2.50  | \$219.30    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed and documented testing for Canada - Cash Management #3  |
| Jason Laning           | Staff/Assistant  | 1/25/2011   | \$87.72       | 4.00  | \$350.88    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed and documented testing for Canada - Cash Management #4  |
| Jason Laning           | Staff/Assistant  | 1/25/2011   | \$87.72       | 1.50  | \$131.58    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Addressed review notes for Canada - Rental Retail #1  |
| Jason Laning           | Staff/Assistant  | 1/25/2011   | \$87.72       | 3.50  | \$307.02    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Addressed review notes for Canada - PP&E #1   |
| Minhaz Lakhani         | Senior Associate | 1/25/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | PO Processing - Control 2 & 3 - Cleared 2nd level queries.  |
| Minhaz Lakhani         | Senior Associate | 1/25/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Canada Rental Retail #1 - performed 1st level review and sent back with comments                          |
| Minhaz Lakhani         | Senior Associate | 1/25/2011   | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Invoice Processing # 10 - Performed 1st level review and sent back with comments to be fixed.             |
| Minhaz Lakhani         | Senior Associate | 1/25/2011   | \$87.72       | 0.20  | \$17.54     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Stock Compensation - Control # 4 - Uploaded to sharedrive   |
| Minhaz Lakhani         | Senior Associate | 1/25/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Performed 1st level reviews on - equity common stock #4,  |
| Minhaz Lakhani         | Senior Associate | 1/25/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Performed 1st level reviews on - payroll-workers comp #3 and #4   |
| Minhaz Lakhani         | Senior Associate | 1/25/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | P12 Canada Retail Inventory Valuation and COS #2 - Performed 1st level review.                            |
| Minhaz Lakhani         | Senior Associate | 1/25/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Canada - Purchases & Payables - PO Matching # 2 - Cleared the queries and sent back for 1st level review. |
| Minhaz Lakhani         | Senior Associate | 1/25/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Consolidation - G&A Accruals - Control 1 - Performed 1st level reviews.                                   |
| Minhaz Lakhani         | Senior Associate | 1/25/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Review-UK-Inv-Rental Library & Amortization-CONTROL # 1 (Interim & Rollfwd) - Performed 1st level review. |
| Minhaz Lakhani         | Senior Associate | 1/25/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Online inventory receiving - Control # 3 - Performed 1st level review.                                    |
| Minhaz Lakhani         | Senior Associate | 1/25/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Inventory Revenue Sharing #1 - Canada - Performed 1st level review.                                       |
| Minhaz Lakhani         | Senior Associate | 1/25/2011   | \$87.72       | 0.40  | \$35.09     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Status Meeting with the team to discuss review comments for controls                                      |
| Poonam Shah            | Senior Associate | 1/25/2011   | \$87.72       | 3.50  | \$307.02    | Audit Services - Internal Control Services | 0008 BP - Interim - Quality Review                       | Reviewed UK Inventory controls  |
| Poonam Shah            | Senior Associate | 1/25/2011   | \$87.72       | 2.50  | \$219.30    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Reviewed Canada Rental Retail, DSV controls   |
| Poonam Shah            | Senior Associate | 1/25/2011   | \$87.72       | 4.00  | \$350.88    | Audit Services - Internal Control Services | 0023 PwC Direct Assistance - Testing                     | Reviewed Disposals testing  |
| Shakeya McDow          | Manager          | 1/25/2011   | \$87.72       | 7.80  | \$684.22    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Remediation Controls Quality Review   |
| Allie Simpson          | Staff/Assistant  | 1/26/2011   | \$87.72       | 10.70 | \$938.60    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed and documented testing for Tax- Tax Income 5  |

| Name                   | Rank/Title       | Date / Week | Rate per Hour | Hours | Fees @ Rate | Project Category                           | Activity Code  |   |
|------------------------|------------------|-------------|---------------|-------|-------------|--|--|---|
| Anelia Mirochnikova    | Manager          | 1/26/2011   | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Review of rollforward testing   |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/26/2011   | \$87.72       | 3.00  | \$263.16    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Tested/Updated UK-Purchases & Payables-Invoice Process-PO Matching-Control 3/Discussed Review Comments          |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/26/2011   | \$87.72       | 3.50  | \$307.02    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Tested UK Inv-Inv Obsolescence-Control 3  |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/26/2011   | \$87.72       | 1.50  | \$131.58    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Closed open items on UK-Consolidation&FinReporting-Control 1 (Interim & Rollforward) per review                 |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/26/2011   | \$87.72       | 1.50  | \$131.58    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Closed open items on Control 2-Revenue & Receivables-Rental-Retail-JE Support Question                          |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/26/2011   | \$87.72       | 1.50  | \$131.58    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Compiled UK Open items list. Sent to IA team and UK for review/request.   |
| Chase Duncan           | Senior Associate | 1/26/2011   | \$87.72       | 4.30  | \$377.20    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Track progress of SOX testing by updating status reports and updating status in team meetings                   |
| Jason Laning           | Staff/Assistant  | 1/26/2011   | \$87.72       | 4.00  | \$350.88    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Went to BB McKinney to copy and scan P9, P10, and P11 invoices from Trina Smith                                 |
| Jason Laning           | Staff/Assistant  | 1/26/2011   | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed and documented testing for Canada - Cash Management #3  |
| Jason Laning           | Staff/Assistant  | 1/26/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed and documented testing for Canada - Payroll #1  |
| Jason Laning           | Staff/Assistant  | 1/26/2011   | \$87.72       | 2.50  | \$219.30    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed and documented testing for Canada - Payroll #3  |
| Jason Laning           | Staff/Assistant  | 1/26/2011   | \$87.72       | 1.50  | \$131.58    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Addressed review notes for Canada - Consolidation #1  |
| Minhaz Lakhani         | Senior Associate | 1/26/2011   | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | DSV- Studio Price Protection- Control 2 - Performed 1st level review with comments and sent back.               |
| Minhaz Lakhani         | Senior Associate | 1/26/2011   | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | UK-Revenue & Receivables-Rental-Retail-Control 1 (Interim and Rollfwd) - Performed 1st level review.            |
| Minhaz Lakhani         | Senior Associate | 1/26/2011   | \$87.72       | 1.50  | \$131.58    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Inventory- DC Returns Processing and Reserve- Control 4 Performed 1st level review with comments and sent back. |
| Minhaz Lakhani         | Senior Associate | 1/26/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | DSV- Studio Price Protection- Control 2 - Reviewed cleared comments and forwarded for 2nd level review.         |
| Minhaz Lakhani         | Senior Associate | 1/26/2011   | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Review of spreadsheet testing status  |
| Minhaz Lakhani         | Senior Associate | 1/26/2011   | \$87.72       | 1.50  | \$131.58    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Revenues and Receivables- Online Rental- Retail Control 4 - Performed 1st level review.                         |
| Minhaz Lakhani         | Senior Associate | 1/26/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Inventory store rental library Control #1 - Performed 1st level review.   |
| Minhaz Lakhani         | Senior Associate | 1/26/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Payroll processing #9 - Performed 1st level review.   |
| Minhaz Lakhani         | Senior Associate | 1/26/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Treasury Cash Management #3 Canada - Performed 1st level review with comments                                   |
| Minhaz Lakhani         | Senior Associate | 1/26/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Payroll #3 Canada - Performed 1st level review.   |
| Minhaz Lakhani         | Senior Associate | 1/26/2011   | \$87.72       | 0.30  | \$26.32     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Entity Level - Control Environment # 1 - performed 1st level review.  |
| Minhaz Lakhani         | Senior Associate | 1/26/2011   | \$87.72       | 0.30  | \$26.32     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Entity Level - Control Environment # 2 - performed 1st level review.  |
| Minhaz Lakhani         | Senior Associate | 1/26/2011   | \$87.72       | 0.30  | \$26.32     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Entity Level - Control Environment # 8 - performed 1st level review.  |
| Minhaz Lakhani         | Senior Associate | 1/26/2011   | \$87.72       | 0.30  | \$26.32     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Control Environment - 5 - performed 1st level review.   |

| Name                   | Rank/Title       | Date / Week | Rate per Hour | Hours | Fees @ Rate | Project Category                           | Activity Code  |  |
|------------------------|------------------|-------------|---------------|-------|-------------|--|--|--|
| Minhaz Lakhani         | Senior Associate | 1/26/2011   | \$87.72       | 0.30  | \$26.32     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Entity Control - Monitoring Control # 1 - performed 1st level review.  |
| Minhaz Lakhani         | Senior Associate | 1/26/2011   | \$87.72       | 0.40  | \$35.09     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Status Meeting with the team to discuss PWC review comments  |
| Shakeya McDow          | Manager          | 1/26/2011   | \$87.72       | 8.10  | \$710.53    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Remediation Controls Quality Review  |
| Allie Simpson          | Staff/Assistant  | 1/27/2011   | \$87.72       | 10.50 | \$921.06    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed and documented testing for Inventory- Retail Rental- 2 and 3   |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/27/2011   | \$87.72       | 4.00  | \$350.88    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Tested UK Revenues&Receivables-Rental Retail # 2/Discussed Review Comments and Cleared Open items                  |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/27/2011   | \$87.72       | 4.00  | \$350.88    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Tested UK-Purchases & Payables-Invoice Process-PO Matching-Control 3   |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/27/2011   | \$87.72       | 1.50  | \$131.58    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Status update meeting to discuss UK controls testing   |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/27/2011   | \$87.72       | 1.50  | \$131.58    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Updated all controls tested for UK and US with sample size guidance  |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/27/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Updated testing for Inv-Inv Obsolescence-Control 3   |
| Chase Duncan           | Senior Associate | 1/27/2011   | \$87.72       | 4.00  | \$350.88    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Track progress of SOX testing by updating status documents and corresponding with PWC                              |
| Chase Duncan           | Senior Associate | 1/27/2011   | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Control Services | 0023 PwC Direct Assistance - Testing                     | Additions and Retail Price Testing   |
| Jason Laning           | Staff/Assistant  | 1/27/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed and documented testing for Canada - DC Inventory #1  |
| Jason Laning           | Staff/Assistant  | 1/27/2011   | \$87.72       | 3.90  | \$342.11    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed and documented testing for Canada - Inventory Rental Library #1  |
| Jason Laning           | Staff/Assistant  | 1/27/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed and documented testing for Canada - Inventory Obsolescence #1  |
| Jason Laning           | Staff/Assistant  | 1/27/2011   | \$87.72       | 0.80  | \$70.18     | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed and documented testing for Canada - Physical Inventory Shrink #2   |
| Jason Laning           | Staff/Assistant  | 1/27/2011   | \$87.72       | 2.90  | \$254.39    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed and documented testing for Invoice Processing #5   |
| Jason Laning           | Staff/Assistant  | 1/27/2011   | \$87.72       | 4.30  | \$377.20    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed and documented testing for Canada - Physical Inventory Shrink #1   |
| Minhaz Lakhani         | Senior Associate | 1/27/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Sample Size Guidance - Researched the sample size requirements by PWC and sent an e-mail to the team accordingly.  |
| Minhaz Lakhani         | Senior Associate | 1/27/2011   | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | DSV - Co-op Advertising - Control 1 - performed 1st level review.  |
| Minhaz Lakhani         | Senior Associate | 1/27/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Sent e-mail to the team with the control details which needs updation for sample size selection criteria.          |
| Minhaz Lakhani         | Senior Associate | 1/27/2011   | \$87.72       | 3.00  | \$263.16    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Spreadsheet testing - researched the spreadsheets testing supports provided to understand the status of this task. |
| Minhaz Lakhani         | Senior Associate | 1/27/2011   | \$87.72       | 0.30  | \$26.32     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Canada Rental Retail #1 - reviewed cleared comments  |
| Minhaz Lakhani         | Senior Associate | 1/27/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Updated the 1st level review spreadsheet and shared with Poonam  |
| Minhaz Lakhani         | Senior Associate | 1/27/2011   | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Performed 1st level of reiew of spreadhseet testing.   |
| Minhaz Lakhani         | Senior Associate | 1/27/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Invoice Processing # 10 - Cleared queries on this control test for Alex and sent for 2nd level review.             |
| Minhaz Lakhani         | Senior Associate | 1/27/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Canada - Purchases & Payables - PO Matching # 2 - Cleared queries and sent back for 1st level review.              |

| Name                   | Rank/Title       | Date / Week | Rate per Hour | Hours | Fees @ Rate | Project Category                           | Activity Code  |   |
|------------------------|------------------|-------------|---------------|-------|-------------|--|--|---|
| Minhaz Lakhani         | Senior Associate | 1/27/2011   | \$87.72       | 0.40  | \$35.09     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Status Meeting with the team to discuss direct assistance controls  |
| Shakeya McDow          | Manager          | 1/27/2011   | \$87.72       | 7.90  | \$692.99    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Remediation Controls Quality Review   |
| Allie Simpson          | Staff/Assistant  | 1/28/2011   | \$87.72       | 7.90  | \$692.99    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Updated walkthrough documentation for Revenue Share 3,4,5   |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/28/2011   | \$87.72       | 5.50  | \$482.46    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Tested Inventory-DC-Inv Valuation Physical Inv-Control 1/Discussed Review Comments and Cleared Open items with UK |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/28/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Compiled UK Open items list. Sent to IA team and UK for review/request.   |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/28/2011   | \$87.72       | 1.50  | \$131.58    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Tested/Updated UK-Inventory-Physical Inv. and Shrink-Control 1  |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/28/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0023 PwC Direct Assistance - Testing                     | Bank Rec testing for direct assistance  |
| Chase Duncan           | Senior Associate | 1/28/2011   | \$87.72       | 1.50  | \$131.58    | Audit Services - Internal Control Services | 0023 PwC Direct Assistance - Testing                     | Performed additional testing for Additions and Retail Price Testing   |
| Jason Laning           | Staff/Assistant  | 1/28/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Addressed review notes for Canada - DC Inventory #1   |
| Jason Laning           | Staff/Assistant  | 1/28/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Addressed review notes for Canada - Payroll #1  |
| Jason Laning           | Staff/Assistant  | 1/28/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Addressed review notes for Canada - Cash Management #4  |
| Jason Laning           | Staff/Assistant  | 1/28/2011   | \$87.72       | 3.10  | \$271.93    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed and documented testing for Canada - PO Matching #1  |
| Jason Laning           | Staff/Assistant  | 1/28/2011   | \$87.72       | 2.50  | \$219.30    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed and documented testing for Canada - Revenue Sharing #1  |
| Jason Laning           | Staff/Assistant  | 1/28/2011   | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed and documented testing for Canada - Retail Inventory Valuation #2                                       |
| Jason Laning           | Staff/Assistant  | 1/28/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed and documented testing for Spreadsheets   |
| Minhaz Lakhani         | Senior Associate | 1/28/2011   | \$87.72       | 1.50  | \$131.58    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Reviewed Revenues and Receivables- NPR Control 3  |
| Minhaz Lakhani         | Senior Associate | 1/28/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | UK-Inventory-Physical Inv. and Shrink-Control 1- Performed 1st level review with comments                         |
| Minhaz Lakhani         | Senior Associate | 1/28/2011   | \$87.72       | 1.50  | \$131.58    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Performed 1st level of review of spreadsheet testing.   |
| Minhaz Lakhani         | Senior Associate | 1/28/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Updated Rev and Rec- NPR 3 - performed 1st level review.  |
| Minhaz Lakhani         | Senior Associate | 1/28/2011   | \$87.72       | 0.30  | \$26.32     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Status Meeting with the team to discuss review comments for controls  |
| Poonam Shah            | Senior Associate | 1/28/2011   | \$87.72       | 2.60  | \$228.07    | Audit Services - Internal Control Services | 0008 BP - Interim - Quality Review                       | Reviewed Canada PPE   |
| Poonam Shah            | Senior Associate | 1/28/2011   | \$87.72       | 2.60  | \$228.07    | Audit Services - Internal Control Services | 0008 BP - Interim - Quality Review                       | Reviewed Revenue and Receivables testing  |
| Poonam Shah            | Senior Associate | 1/28/2011   | \$87.72       | 2.70  | \$236.84    | Audit Services - Internal Control Services | 0023 PwC Direct Assistance - Testing                     | Rollforward Amortization testing review   |
| Shakeya McDow          | Manager          | 1/28/2011   | \$87.72       | 8.20  | \$719.30    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Remediation Controls Quality Review   |
| Anelia Mirochnikova    | Manager          | 1/29/2011   | \$87.72       | 6.10  | \$535.09    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Rollforward review  |
| Bianca Edirimanasinghe | Staff/Assistant  | 1/29/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Sent out new open item requests listing to UK   |

| Name                   | Rank/Title        | Date / Week | Rate per Hour | Hours | Fees @ Rate | Project Category                           | Activity Code  |  |
|------------------------|-------------------|-------------|---------------|-------|-------------|--|--|--|
| Bianca Edirimanasinghe | Staff/Assistant   | 1/29/2011   | \$87.72       | 5.50  | \$482.46    | Audit Services - Internal Control Services | 0023 PwC Direct Assistance - Testing                     | US Bank Reconciliation testing   |
| Chase Duncan           | Senior Associate  | 1/29/2011   | \$87.72       | 7.10  | \$622.81    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Performed detailed SOX rollforward testing   |
| Poonam Shah            | Senior Associate  | 1/29/2011   | \$87.72       | 3.20  | \$280.70    | Audit Services - Internal Control Services | 0008 BP - Interim - Quality Review                       | Reviewed Canada Cash Management, Canada Inventory controls   |
| Poonam Shah            | Senior Associate  | 1/29/2011   | \$87.72       | 2.90  | \$254.39    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Reviewed RevShare, Consolidation controls  |
| Shakeya McDow          | Manager           | 1/29/2011   | \$87.72       | 4.70  | \$412.28    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Performed detailed review of rollforward testing (processes)   |
| Shakeya McDow          | Manager           | 1/29/2011   | \$87.72       | 4.00  | \$350.88    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Performed detailed review of direct assistance testing (this included validating cleared comments from initial review) |
| Chase Duncan           | Senior Associate  | 1/30/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Performed detailed SOX rollforward testing   |
| Jason Laning           | Staff/Assistant   | 1/30/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Addressed review notes for Payroll #3  |
| Jason Laning           | Staff/Assistant   | 1/30/2011   | \$87.72       | 1.50  | \$131.58    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Addressed review notes for Inventory Rental Library #1   |
| Jason Laning           | Staff/Assistant   | 1/30/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Addressed review notes for Invoice Processing #5   |
| Jason Laning           | Staff/Assistant   | 1/30/2011   | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Addressed review notes for Physical Inventory Shrink #1  |
| Jason Laning           | Staff/Assistant   | 1/30/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Addressed review notes for Physical Inventory Shrink #2  |
| Jason Laning           | Staff/Assistant   | 1/30/2011   | \$87.72       | 0.50  | \$43.86     | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Addressed review notes for PO Matching #1  |
| Shakeya McDow          | Manager           | 1/30/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Performed detailed review of rollforward testing ( entity)   |
| Shakeya McDow          | Manager           | 1/30/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Performed detailed review direct assistance testing (this included validating cleared comments from initial review)    |
| Anelia Mirochnikova    | Manager           | 1/31/2011   | \$87.72       | 8.10  | \$710.53    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Review of rollforward testing  |
| Bianca Edirimanasinghe | Staff/Assistant   | 1/31/2011   | \$87.72       | 1.50  | \$131.58    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Sent out new open item requests listing to UK related to inventory controls.   |
| Bianca Edirimanasinghe | Staff/Assistant   | 1/31/2011   | \$87.72       | 2.50  | \$219.30    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Tested UK Revenue and Receivables-Rentail Retail-Control 2   |
| Bianca Edirimanasinghe | Staff/Assistant   | 1/31/2011   | \$87.72       | 2.00  | \$175.44    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Tested UK-Inv-DC Inv and Valuation-control 1.  |
| Bianca Edirimanasinghe | Staff/Assistant   | 1/31/2011   | \$87.72       | 1.50  | \$131.58    | Audit Services - Internal Control Services | 0019 Bankruptcy - Control Testing                        | Tested UK Inventory Obsolescence Control 1   |
| Chase Duncan           | Senior Associate  | 1/31/2011   | \$87.72       | 8.20  | \$719.30    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Performed detailed SOX rollforward testing   |
| Jason Laning           | Staff/Assistant   | 1/31/2011   | \$87.72       | 7.50  | \$657.90    | Audit Services - Internal Control Services | 0007 BP - Interim - Performing Testing and Documentation | Performed and documented testing for all Canada controls   |
| Lee Prillaman          | Partner/Principal | 1/31/2011   | \$87.72       | 4.20  | \$368.42    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                        | Year-end and roll-forward review   |
| Minhaz Lakhani         | Senior Associate  | 1/31/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Invoice Processing Part I - performed 1st level review.  |
| Minhaz Lakhani         | Senior Associate  | 1/31/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | IA Status and Team meetings to discuss new outstanding controls  |
| Minhaz Lakhani         | Senior Associate  | 1/31/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation   | Retail Inventory Valuation #3 - performed 1st level review.  |

| Name            | Rank/Title       | Date / Week | Rate per Hour | Hours | Fees @ Rate | Project Category                           | Activity Code   |  |
|-----------------|------------------|-------------|---------------|-------|-------------|--|---|--|
| Minhaz Lakhani  | Senior Associate | 1/31/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation  | Revenues and Receivables- NPR Control 3 - performed 1st level review.  |
| Minhaz Lakhani  | Senior Associate | 1/31/2011   | \$87.72       | 1.50  | \$131.58    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation  | 1st review-UK-Inventory-Physical Inv. and Shrink-Control 1   |
| Minhaz Lakhani  | Senior Associate | 1/31/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation  | Revenues and Receivables- Rental- Retail Control 3 - performed 1st level review.   |
| Minhaz Lakhani  | Senior Associate | 1/31/2011   | \$87.72       | 1.50  | \$131.58    | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation  | Updated Rev and Rec- NPR 3 - performed 1st level review.   |
| Minhaz Lakhani  | Senior Associate | 1/31/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation  | Retail Inventory Valuation #3 - performed 1st level review.  |
| Minhaz Lakhani  | Senior Associate | 1/31/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation  | Cleared comments on Canada - Purchases & Payables - PO Matching # 2 and sent for 1st level review.                           |
| Minhaz Lakhani  | Senior Associate | 1/31/2011   | \$87.72       | 1.00  | \$87.72     | Audit Services - Internal Control Services | 0010 BP - Rem/YE- Performing Testing and Documentation  | Purchase & Payables - Invoice Processing Control 5 - performed 1st level review.   |
| Poonam Shah     | Senior Associate | 1/31/2011   | \$87.72       | 4.50  | \$394.74    | Audit Services - Internal Control Services | 0008 BP - Interim - Quality Review                      | Reviewed Inventory, UK Inventory, and Canada P&P controls  |
| Poonam Shah     | Senior Associate | 1/31/2011   | \$87.72       | 4.50  | \$394.74    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                       | Reviewed International Consolidation controls  |
| Shakeya McDow   | Manager          | 1/31/2011   | \$87.72       | 3.50  | \$307.02    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                       | Performed detailed review of rollforward testing (spreadsheets)  |
| Shakeya McDow   | Manager          | 1/31/2011   | \$87.72       | 2.20  | \$192.98    | Audit Services - Internal Control Services | 0011 BP - Rem/YE - Quality Review                       | Performed detailed review of direct assistance testing (this included validating cleared comments from initial review)       |
| Jonathan Smith  | Senior Associate | 1/3/2011    | \$87.72       | 2.50  | \$219.30    | Information Technology                     | 0017 IT - Rem/YE - Performing Testing and Documentation | Performed testing/documentation of CC1.CA1   |
| Jonathan Smith  | Senior Associate | 1/3/2011    | \$87.72       | 2.50  | \$219.30    | Information Technology                     | 0017 IT - Rem/YE - Performing Testing and Documentation | Performed testing/documentation of CO1.CA2   |
| Jonathan Young  | Senior Associate | 1/3/2011    | \$87.72       | 3.20  | \$280.70    | Information Technology                     | 0017 IT - Rem/YE - Performing Testing and Documentation | Testing of INT03 - Meetings with Mike Weibel to gain additional information related to details received.                     |
| Jonathan Young  | Senior Associate | 1/3/2011    | \$87.72       | 1.00  | \$87.72     | Information Technology                     | 0017 IT - Rem/YE - Performing Testing and Documentation | Testing of INT02 - Required some rework of previously completed INT02 documentation after speaking with Laura Sippel.        |
| Jonathan Young  | Senior Associate | 1/3/2011    | \$87.72       | 1.50  | \$131.58    | Information Technology                     | 0017 IT - Rem/YE - Performing Testing and Documentation | Review of evidence for CIS11b, and CIS39. Sent questions to management based on questions related to the documentation.      |
| Jonathan Young  | Senior Associate | 1/3/2011    | \$87.72       | 1.50  | \$131.58    | Information Technology                     | 0017 IT - Rem/YE - Performing Testing and Documentation | Initial review of CIS5 and baseline documentation strategy used by management. Questions brought to meeting with management. |
| Jonathan Young  | Senior Associate | 1/5/2011    | \$87.72       | 3.20  | \$280.70    | Information Technology                     | 0017 IT - Rem/YE - Performing Testing and Documentation | Completion of testing of INT03   |
| Jonathan Young  | Senior Associate | 1/5/2011    | \$87.72       | 2.50  | \$219.30    | Information Technology                     | 0017 IT - Rem/YE - Performing Testing and Documentation | Initial documentation of testing for CIS5, follow-up questions sent related to missing documentation.                        |
| Jonathan Young  | Senior Associate | 1/5/2011    | \$87.72       | 1.00  | \$87.72     | Information Technology                     | 0017 IT - Rem/YE - Performing Testing and Documentation | Gathering evidence for C01.CA2 and CC3.CA1 that would allow the work to be passed to an off site resource.                   |
| Jonathan Young  | Senior Associate | 1/5/2011    | \$87.72       | 1.00  | \$87.72     | Information Technology                     | 0017 IT - Rem/YE - Performing Testing and Documentation | Time spent examining evidence, and meeting with management to discuss areas of the evidence that were missing.               |
| Francette Bueno | Manager          | 1/6/2011    | \$87.72       | 4.10  | \$359.65    | Information Technology                     | 0012 IT - Planning & Coordination                       | Preparation of Budget, Time Summary Analysis Reports   |
| Jonathan Young  | Senior Associate | 1/6/2011    | \$87.72       | 1.20  | \$105.26    | Information Technology                     | 0017 IT - Rem/YE - Performing Testing and Documentation | Testing of Peoplesoft3 to confirm appropriateness of results, request sent for additional evidence                           |
| Jonathan Young  | Senior Associate | 1/6/2011    | \$87.72       | 1.80  | \$157.90    | Information Technology                     | 0017 IT - Rem/YE - Performing Testing and Documentation | Review of evidence provided for CIS2 and CIS35, follow-up with client to explain nature of missing evidence.                 |
| Jonathan Young  | Senior Associate | 1/6/2011    | \$87.72       | 1.50  | \$131.58    | Information Technology                     | 0017 IT - Rem/YE - Performing Testing and Documentation | CIS39, follow-up with control owner as well as discussion about the nature of the request.                                   |
| Francette Bueno | Manager          | 1/7/2011    | \$87.72       | 2.70  | \$236.84    | Information Technology                     | 0018 IT - Rem/YE - Quality Review                       | Reviewing Roll-forward controls  |



| Name            | Rank/Title       | Date / Week | Rate per Hour | Hours | Fees @ Rate | Project Category       | Activity Code   |   |
|-----------------|------------------|-------------|---------------|-------|-------------|------------------------|---|---|
| Francette Bueno | Manager          | 1/7/2011    | \$87.72       | 1.50  | \$131.58    | Information Technology | 0018 IT - Rem/YE - Quality Review                       | Reviewing Annual controls, and Remediation controls   |
| Francette Bueno | Manager          | 1/7/2011    | \$87.72       | 1.50  | \$131.58    | Information Technology | 0018 IT - Rem/YE - Quality Review                       | Reviewing Remediation controls  |
| Jonathan Young  | Senior Associate | 1/7/2011    | \$87.72       | 2.00  | \$175.44    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Meeting with Mike Weibel to collect evidence for INT01 as well as to discuss how the information flows from POS to Sales Audit. |
| Jonathan Young  | Senior Associate | 1/7/2011    | \$87.72       | 1.00  | \$87.72     | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Obtained understanding of what we had and sent additional evidence requests to Mike.  |
| Jonathan Young  | Senior Associate | 1/10/2011   | \$87.72       | 1.00  | \$87.72     | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Review of SAD questions from PWC and gathering responses to bolster evidence in the work papers to address these items.         |
| Jonathan Young  | Senior Associate | 1/11/2011   | \$87.72       | 1.00  | \$87.72     | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Review of evidence for INT01  |
| Jonathan Young  | Senior Associate | 1/11/2011   | \$87.72       | 1.00  | \$87.72     | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Met with PWC to discuss the testing they had already performed for this control.  |
| Jonathan Young  | Senior Associate | 1/12/2011   | \$87.72       | 0.70  | \$61.40     | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | CC3.CA1 - collaboration with PWC for UAT sample   |
| Jonathan Young  | Senior Associate | 1/12/2011   | \$87.72       | 0.90  | \$78.95     | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | IS2.CA3 - discussion of evidence provided with PWC, assisted them in understanding provided detail                              |
| Jonathan Young  | Senior Associate | 1/12/2011   | \$87.72       | 2.40  | \$210.53    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Rollforward/YE testing wrap-up  |
| Jonathan Young  | Senior Associate | 1/12/2011   | \$87.72       | 3.40  | \$298.25    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Responding to PWC review comments related to work papers for rollforward/year end   |
| Jonathan Young  | Senior Associate | 1/13/2011   | \$87.72       | 5.10  | \$447.37    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Review and provided documentation for CC  |
| Jonathan Young  | Senior Associate | 1/13/2011   | \$87.72       | 4.10  | \$359.65    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | INT01 testing documentation   |
| Jonathan Young  | Senior Associate | 1/13/2011   | \$87.72       | 1.40  | \$122.81    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Reconciliation of evidence for CIS11a and follow-up with PWC to determine next steps  |
| Jonathan Young  | Senior Associate | 1/13/2011   | \$87.72       | 4.40  | \$385.97    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Rollforward/YE testing wrap-up  |
| Francette Bueno | Manager          | 1/14/2011   | \$87.72       | 9.80  | \$859.66    | Information Technology | 0018 IT - Rem/YE - Quality Review                       | Reviewing Annual Controls, Roll-forward Controls, and Remediation Controls  |
| James Walton    | Senior Manager   | 1/14/2011   | \$87.72       | 5.40  | \$473.69    | Information Technology | 0018 IT - Rem/YE - Quality Review                       | 2nd level reviewing controls Data base controls   |
| Jonathan Young  | Senior Associate | 1/17/2011   | \$87.72       | 1.10  | \$96.49     | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Follow-up with control owner to get additional evidence/understanding for CC1.CA1   |
| Jonathan Young  | Senior Associate | 1/17/2011   | \$87.72       | 3.40  | \$298.25    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Assisting staff in obtaining evidence and documenting the controls CC4.CA1, IS1.CA4 and IS2.CA3                                 |
| Jonathan Young  | Senior Associate | 1/17/2011   | \$87.72       | 1.50  | \$131.58    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Wrap up of documentation for INT01  |
| Pamela Mazzone  | Senior Associate | 1/17/2011   | \$87.72       | 2.00  | \$175.44    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Gathered and reviewed the supporting documentation for control IS1-CA3.   |
| Pamela Mazzone  | Senior Associate | 1/17/2011   | \$87.72       | 1.40  | \$122.81    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Gathered and reviewed the supporting documentation for control IS2-CA1.   |
| Pamela Mazzone  | Senior Associate | 1/17/2011   | \$87.72       | 1.50  | \$131.58    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Gathered and reviewed the supporting documentation for control CC4-CA1  |
| Pamela Mazzone  | Senior Associate | 1/17/2011   | \$87.72       | 0.50  | \$43.86     | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Put together the agenda and follow up questions to be discussed with Debra Johnson, Director IT Operations                      |
| Jonathan Young  | Senior Associate | 1/18/2011   | \$87.72       | 2.70  | \$236.84    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Review of baseline control evidence prior to meeting with PWC, Jewel and Phil   |
| Jonathan Young  | Senior Associate | 1/18/2011   | \$87.72       | 0.90  | \$78.95     | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Clearing PWC and IA review notes related to CIS5  |

| Name            | Rank/Title       | Date / Week | Rate per Hour | Hours | Fees @ Rate | Project Category       | Activity Code   |   |
|-----------------|------------------|-------------|---------------|-------|-------------|------------------------|---|---|
| Jonathan Young  | Senior Associate | 1/18/2011   | \$87.72       | 1.10  | \$96.49     | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Peoplesoft 15 follow-up and begin documetnation   |
| Pamela Mazzone  | Senior Associate | 1/18/2011   | \$87.72       | 1.00  | \$87.72     | Information Technology | 0016 IT - Rem/YE - Walkthrough & Testing Meetings       | Meeting with Debra Johnson, Director IT Operations, to discuss the follow up questions.   |
| Pamela Mazzone  | Senior Associate | 1/18/2011   | \$87.72       | 3.40  | \$298.25    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Completed the testing for control IS2-CA1   |
| Pamela Mazzone  | Senior Associate | 1/18/2011   | \$87.72       | 3.10  | \$271.93    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Completed the testing for control IS1-CA3   |
| Chris Streiferd | Staff/Assistant  | 1/19/2011   | \$87.72       | 4.10  | \$359.65    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Performed remediation testing/documentation of CIS25 - Review of Vendor Default Passwords   |
| Chris Streiferd | Staff/Assistant  | 1/19/2011   | \$87.72       | 3.50  | \$307.02    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Performed remediation testing/documentation of IS3.CA2 - Review of Password Configuration Settings  |
| Chris Streiferd | Staff/Assistant  | 1/19/2011   | \$87.72       | 0.50  | \$43.86     | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Performed remediation testing/documentation of CIS13 - Review of Terminated Employees Reports   |
| Francette Bueno | Manager          | 1/19/2011   | \$87.72       | 7.50  | \$657.90    | Information Technology | 0018 IT - Rem/YE - Quality Review                       | Reviewing Roll-forward, Annual and Remediation Controls/ Closing Review Comments from PwC and EY  |
| Jonathan Young  | Senior Associate | 1/19/2011   | \$87.72       | 2.50  | \$219.30    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Working with staff to understand/complete documentation for CIS14c, CIS09 as well as following up with the client based on questions raised during the review |
| Pamela Mazzone  | Senior Associate | 1/19/2011   | \$87.72       | 1.50  | \$131.58    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Obtained additional supporting documentation for control CC4-CA1 and proceeded with the testing.  |
| Pamela Mazzone  | Senior Associate | 1/19/2011   | \$87.72       | 1.50  | \$131.58    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Gathered and reviewed supporting documentation for control IS1.CA4.   |
| Pamela Mazzone  | Senior Associate | 1/19/2011   | \$87.72       | 2.00  | \$175.44    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Gathered and reviewed supporting documentation for control IS2.CA3.   |
| Pamela Mazzone  | Senior Associate | 1/19/2011   | \$87.72       | 3.10  | \$271.93    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Gathered and reviewed supporting documentation for control CIS14c.  |
| Chris Streiferd | Staff/Assistant  | 1/20/2011   | \$87.72       | 2.80  | \$245.62    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Performed roll-forward testing/documentation of CIS13 - Review of Terminated Employees Reports  |
| Chris Streiferd | Staff/Assistant  | 1/20/2011   | \$87.72       | 3.40  | \$298.25    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Performed remediation testing/documentation of CIS22 - Review of Vendor Default Passwords   |
| Chris Streiferd | Staff/Assistant  | 1/20/2011   | \$87.72       | 1.80  | \$157.90    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Determined unattested AS/400 and Oracle Accounts for CIS6 and CIS8  |
| Francette Bueno | Manager          | 1/20/2011   | \$87.72       | 1.00  | \$87.72     | Information Technology | 0013 IT - Interim - Walkthrough & Testing Meetings      | Attended Remediation Meeting to discuss progress on outstanding controls with PK Phil Keith and JB Jewel Beran  |
| Francette Bueno | Manager          | 1/20/2011   | \$87.72       | 2.90  | \$254.39    | Information Technology | 0018 IT - Rem/YE - Quality Review                       | Reviewing Roll-forward, Annual and Remediation Controls/ Closing Review Comments from PwC and EY  |
| Francette Bueno | Manager          | 1/20/2011   | \$87.72       | 2.90  | \$254.39    | Information Technology | 0018 IT - Rem/YE - Quality Review                       | Reviewing Annual and Remediation Controls/ Closing Review Comments from PwC and EY  |
| Jonathan Young  | Senior Associate | 1/20/2011   | \$87.72       | 2.50  | \$219.30    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | CIS25 working with staff to understand documentation, follow-up with the client contacts to obtain needed reconcilitaion documentation                        |
| Pamela Mazzone  | Senior Associate | 1/20/2011   | \$87.72       | 0.50  | \$43.86     | Information Technology | 0012 IT - Planning & Coordination                       | Planning meeting to discuss the testing approach for controls CIS09 and CIS14c  |
| Pamela Mazzone  | Senior Associate | 1/20/2011   | \$87.72       | 3.50  | \$307.02    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Completed testing for control CIS14c.   |
| Pamela Mazzone  | Senior Associate | 1/20/2011   | \$87.72       | 1.00  | \$87.72     | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Gathered and reviewed supporting documentation for control CIS09  |
| Pamela Mazzone  | Senior Associate | 1/20/2011   | \$87.72       | 3.10  | \$271.93    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Completed testing for control IS2.CA3   |
| Chris Streiferd | Staff/Assistant  | 1/21/2011   | \$87.72       | 2.50  | \$219.30    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Determined unattested accounts for CIS14e, CIS6, CIS8   |

| Name            | Rank/Title       | Date / Week | Rate per Hour | Hours | Fees @ Rate | Project Category       | Activity Code   |   |
|-----------------|------------------|-------------|---------------|-------|-------------|------------------------|---|---|
| Chris Streiferd | Staff/Assistant  | 1/21/2011   | \$87.72       | 4.30  | \$377.20    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Performed testing and documentation of CO2.CA1 and CC3.CA1  |
| Chris Streiferd | Staff/Assistant  | 1/21/2011   | \$87.72       | 0.50  | \$43.86     | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Cleared review notes on CIS13   |
| Chris Streiferd | Staff/Assistant  | 1/21/2011   | \$87.72       | 0.50  | \$43.86     | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Pulled evidence and interim workpapers for CIS14b, CIS14e, CO2.CA1, CC3.CA1, CIS6, CIS8   |
| James Walton    | Senior Manager   | 1/21/2011   | \$87.72       | 4.30  | \$377.20    | Information Technology | 0018 IT - Rem/YE - Quality Review                       | 2nd level reviewing controls Information security controls for Online Information Security  |
| Jonathan Young  | Senior Associate | 1/21/2011   | \$87.72       | 2.70  | \$236.84    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Confirmation with PWC of testing approach for CIS13, then assisting staff with understanding the control and executing the activity |
| Jonathan Young  | Senior Associate | 1/21/2011   | \$87.72       | 2.00  | \$175.44    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Follow-up with client to obtain documentation for CO2.CA1   |
| Jonathan Young  | Senior Associate | 1/21/2011   | \$87.72       | 0.30  | \$26.32     | Information Technology |   | Discussing with client the control CIS2   |
| Pamela Mazzoni  | Senior Associate | 1/21/2011   | \$87.72       | 0.50  | \$43.86     | Information Technology | 0012 IT - Planning & Coordination                       | Internal meeting to discuss the progress of the control testing   |
| Pamela Mazzoni  | Senior Associate | 1/21/2011   | \$87.72       | 4.00  | \$350.88    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Completed testing for control CIS09   |
| Pamela Mazzoni  | Senior Associate | 1/21/2011   | \$87.72       | 3.50  | \$307.02    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Gathered and reviewed supporting documentation for the following controls: CS11a, CIS15, and CIS32.                                 |
| Chris Streiferd | Staff/Assistant  | 1/24/2011   | \$87.72       | 4.00  | \$350.88    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Performed roll-forward testing/documentation of CO2.CA1   |
| Chris Streiferd | Staff/Assistant  | 1/24/2011   | \$87.72       | 3.50  | \$307.02    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Performed roll-forward testing/documentation of CC3.CA1   |
| Jonathan Young  | Senior Associate | 1/24/2011   | \$87.72       | 6.00  | \$526.32    | Information Technology | 0018 IT - Rem/YE - Quality Review                       | Quality review for CIS13, CC1.CA1, Peoplesoft3, and C01.C02   |
| Pamela Mazzoni  | Senior Associate | 1/24/2011   | \$87.72       | 3.00  | \$263.16    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Completed testing for ISI.CA4.  |
| Pamela Mazzoni  | Senior Associate | 1/24/2011   | \$87.72       | 1.50  | \$131.58    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Performed Testing for CIS11a  |
| Chris Streiferd | Staff/Assistant  | 1/25/2011   | \$87.72       | 2.80  | \$245.62    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Performed remediation testing/documentation of CIS6   |
| Chris Streiferd | Staff/Assistant  | 1/25/2011   | \$87.72       | 3.10  | \$271.93    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Performed remediation testing/documentation of CIS36  |
| Chris Streiferd | Staff/Assistant  | 1/25/2011   | \$87.72       | 1.10  | \$96.49     | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Performed remediation testing/documentation of CIS14d   |
| Francette Bueno | Manager          | 1/25/2011   | \$87.72       | 8.90  | \$780.71    | Information Technology | 0018 IT - Rem/YE - Quality Review                       | Reviewing Interim Controls CIS68 14b and 14d  |
| Jonathan Young  | Senior Associate | 1/25/2011   | \$87.72       | 0.60  | \$52.63     | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Follow-up with Debra Johnson abtou CC4.CA1 and IS2.CA1 related to exceptions. \   |
| Jonathan Young  | Senior Associate | 1/25/2011   | \$87.72       | 0.60  | \$52.63     | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Time involved gathering details to speak with Debra.  |
| Jonathan Young  | Senior Associate | 1/25/2011   | \$87.72       | 4.30  | \$377.20    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Reivew of evidence for CC3.CA1 and CIS11a with staff to understand documetnation requirements                                       |
| Pamela Mazzoni  | Senior Associate | 1/25/2011   | \$87.72       | 0.50  | \$43.86     | Information Technology | 0012 IT - Planning & Coordination                       | Internal meeting to discuss the progress of the control testing   |
| Pamela Mazzoni  | Senior Associate | 1/25/2011   | \$87.72       | 4.10  | \$359.65    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Performed testing for CIS15   |
| Pamela Mazzoni  | Senior Associate | 1/25/2011   | \$87.72       | 2.50  | \$219.30    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Continued the testing for control CIS11a  |
| Chris Streiferd | Staff/Assistant  | 1/26/2011   | \$87.72       | 3.50  | \$307.02    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Performed remediation testing/documentation of CIS14d   |

| Name            | Rank/Title       | Date / Week | Rate per Hour | Hours | Fees @ Rate | Project Category       | Activity Code   |  |
|-----------------|------------------|-------------|---------------|-------|-------------|------------------------|---|--|
| Chris Streiferd | Staff/Assistant  | 1/26/2011   | \$87.72       | 2.00  | \$175.44    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Performed remediation testing/documentation of CIS8  |
| Chris Streiferd | Staff/Assistant  | 1/26/2011   | \$87.72       | 2.00  | \$175.44    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Performed remediation testing/documentation of CIS14b  |
| Francette Bueno | Manager          | 1/26/2011   | \$87.72       | 2.00  | \$175.44    | Information Technology | 0012 IT - Planning & Coordination                       | IT Coordination and project management for reviewing budget to actuals   |
| Jonathan Young  | Senior Associate | 1/26/2011   | \$87.72       | 2.00  | \$175.44    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Review of evidence for CIS35, CIS28, CIS15, CIS14d and follow-up with Phil Keith to try to obtain additional detail                                  |
| Pamela Mazzone  | Senior Associate | 1/26/2011   | \$87.72       | 2.00  | \$175.44    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Completed testing for CIS32  |
| Pamela Mazzone  | Senior Associate | 1/26/2011   | \$87.72       | 1.50  | \$131.58    | Information Technology | 0018 IT - Rem/YE - Quality Review                       | Cleared review notes for control IS2.CA3   |
| Pamela Mazzone  | Senior Associate | 1/26/2011   | \$87.72       | 1.50  | \$131.58    | Information Technology | 0018 IT - Rem/YE - Quality Review                       | Cleared review notes for control CC4.CA1   |
| Pamela Mazzone  | Senior Associate | 1/26/2011   | \$87.72       | 2.00  | \$175.44    | Information Technology | 0018 IT - Rem/YE - Quality Review                       | Cleared review notes for control CIS14c  |
| Chris Streiferd | Staff/Assistant  | 1/27/2011   | \$87.72       | 1.50  | \$131.58    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Performed remediation testing/documentation of IS3.CA2   |
| Chris Streiferd | Staff/Assistant  | 1/27/2011   | \$87.72       | 3.50  | \$307.02    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Performed remediation testing/documentation of CIS14e  |
| Jonathan Young  | Senior Associate | 1/27/2011   | \$87.72       | 3.70  | \$324.56    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Time spent gathering details for management meeting to discuss remediation control exceptions - controls included CIS 6, CIS8, CIS14b, CIS14e, CIS35 |
| Jonathan Young  | Senior Associate | 1/27/2011   | \$87.72       | 2.50  | \$219.30    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Time documenting results of exceptions follow-up meeting and getting staff to understand conclusions for CIS 6, CIS8, CIS14b, CIS14e, CIS35          |
| Pamela Mazzone  | Senior Associate | 1/27/2011   | \$87.72       | 1.00  | \$87.72     | Information Technology | 0012 IT - Planning & Coordination                       | Daily meetings with the team to discuss the open items for controls testing  |
| Pamela Mazzone  | Senior Associate | 1/27/2011   | \$87.72       | 1.00  | \$87.72     | Information Technology | 0013 IT - Interim - Walkthrough & Testing Meetings      | Meeting with Phil Keith and Jewel Betran to discuss the list of exceptions   |
| Pamela Mazzone  | Senior Associate | 1/27/2011   | \$87.72       | 4.00  | \$350.88    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Gathered and reviewed supporting documentation for control CIS35   |
| Pamela Mazzone  | Senior Associate | 1/27/2011   | \$87.72       | 2.00  | \$175.44    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Gathered and reviewed supporting documentation for control CIS28   |
| Chris Streiferd | Staff/Assistant  | 1/28/2011   | \$87.72       | 2.50  | \$219.30    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Performed remediation testing/documentation of CIS14b  |
| Chris Streiferd | Staff/Assistant  | 1/28/2011   | \$87.72       | 2.00  | \$175.44    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Performed remediation testing/documentation of CIS8  |
| Chris Streiferd | Staff/Assistant  | 1/28/2011   | \$87.72       | 2.50  | \$219.30    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Performed remediation testing/documentation of CIS36   |
| Chris Streiferd | Staff/Assistant  | 1/28/2011   | \$87.72       | 1.00  | \$87.72     | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Performed remediation testing/documentation of CC3.CA1   |
| Francette Bueno | Manager          | 1/28/2011   | \$87.72       | 2.00  | \$175.44    | Information Technology | 0013 IT - Interim - Walkthrough & Testing Meetings      | Attended meetings with Senior and Staff regarding several Remediation Controls   |
| James Walton    | Senior Manager   | 1/28/2011   | \$87.72       | 7.90  | \$692.99    | Information Technology | 0018 IT - Rem/YE - Quality Review                       | 2nd level reviewing controls Information security controls for Corporate Information Security  |
| Jonathan Young  | Senior Associate | 1/28/2011   | \$87.72       | 2.00  | \$175.44    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Assisting in the documentation and follow-up for CIS14b after meeting with Prashanth Athota to discuss what his group performed for the control.     |
| Jonathan Young  | Senior Associate | 1/28/2011   | \$87.72       | 5.80  | \$508.78    | Information Technology | 0018 IT - Rem/YE - Quality Review                       | Quality review for CIS14c, CIS22, CIS25, IS1.CA4 and IS2.CA3   |

| Name           | Rank/Title        | Date / Week | Rate per Hour | Hours | Fees @ Rate | Project Category       | Activity Code   |   |
|----------------|-------------------|-------------|---------------|-------|-------------|------------------------|---|---|
| Pamela Mazzone | Senior Associate  | 1/28/2011   | \$87.72       | 1.00  | \$87.72     | Information Technology | 0012 IT - Planning & Coordination                       | Daily meetings with the team to discuss the deadline for control testing  |
| Pamela Mazzone | Senior Associate  | 1/28/2011   | \$87.72       | 3.50  | \$307.02    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Completed testing for CIS15 based on the meeting with Phil Keith.   |
| Pamela Mazzone | Senior Associate  | 1/28/2011   | \$87.72       | 2.00  | \$175.44    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Completed the testing for CIS11a.   |
| Jonathan Young | Senior Associate  | 1/31/2011   | \$87.72       | 2.30  | \$201.76    | Information Technology | 0018 IT - Rem/YE - Quality Review                       | Review of control remediation for CIS14e involved reviewing documentation and working with staff to resolve review comments |
| Jonathan Young | Senior Associate  | 1/31/2011   | \$87.72       | 1.40  | \$122.81    | Information Technology | 0018 IT - Rem/YE - Quality Review                       | Review of control remediation for CIS8 involved reviewing documentation and working with staff to resolve review comments   |
| Jonathan Young | Senior Associate  | 1/31/2011   | \$87.72       | 1.20  | \$105.26    | Information Technology | 0018 IT - Rem/YE - Quality Review                       | Review of control remediation for CIS14b involved reviewing documentation and working with staff to resolve review comments |
| Jonathan Young | Senior Associate  | 1/31/2011   | \$87.72       | 2.10  | \$184.21    | Information Technology | 0018 IT - Rem/YE - Quality Review                       | Review of control remediation for CIS15 involved reviewing documentation and working with staff to resolve review comments  |
| Mark Envani    | Partner/Principal | 1/31/2011   | \$87.72       | 3.10  | \$271.93    | Information Technology | 0018 IT - Rem/YE - Quality Review                       | Year-end IT control review  |
| Pamela Mazzone | Senior Associate  | 1/31/2011   | \$87.72       | 2.00  | \$175.44    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Cleared review notes for Control CIS11a   |
| Pamela Mazzone | Senior Associate  | 1/31/2011   | \$87.72       | 5.00  | \$438.60    | Information Technology | 0017 IT - Rem/YE - Performing Testing and Documentation | Continued testing for control CIS28   |

\$87.72 1,659.60 \$145,580.11

**Exhibit E**

**Expense Summary by Ernst & Young LLP  
for the Period of December 9, 2010 through January 31, 2011**

| <b>EXPENSES</b>       | <b>AMOUNTS</b> |
|-----------------------|----------------|
| Ground Transportation | \$55.00        |
| <b>TOTAL</b>          | <b>\$55.00</b> |

**Exhibit F**

**Expense Detail**

| Name:         | Rank/Title      | Category                       | Date      | Description  | Amount |
|---------------|-----------------|--------------------------------|-----------|--|--------|
| Daniel Zabel  | Staff/Assistant | Ground Transportation - Milage | 12/8/2010 | Inventory observation for Blockbuster in Colonial Heights, VA. Round trip mileage from home to Blockbuster in Colonial Heights is 42 miles. My normal round trip commute to the Richmond office is 2 miles. Richmond, VA to Colonial Heights, VA<br>Total Mileage Reimbursement = 40<br>Rate per mile in each mileage entry \$0.50 per mile rate<br>(40miles x \$0.50= \$20)   | \$20   |
| Laura Freeman | Senior          | Ground Transportation - Milage | 12/8/2010 | Roundtrip Mileage between West End, Richmond, VA to Colonial Heights, VA for the Blockbuster Inventory (35 miles each way). The Inventory took place from 9:30pm to 7am (not during normal business hours) and therefore I did not subtract out the roundtrip mileage to the EY Richmond office.\\O: West End Richmond, VA D: Colonial Heights, VA<br>Total Mileage Reimbursement = 70<br>Rate per mile in each mileage entry \$0.50 per mile rate<br>(70miles x \$0.50= \$35) | \$35   |

\$55